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A Program of the Mattress Recycling Council

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CALIFORNIA ANNUAL REPORT

SUBMITTED BY

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SUBMITTED ON

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 **Mattress Recycling Council**[®]

The logo for the Mattress Recycling Council consists of three curved, overlapping lines in shades of green and blue, resembling a stylized mattress or recycling symbol.

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Contact Information

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

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

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Executive Summary

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

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

Executive Summary

Overview of the Mattress Recycling Council California, LLC

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

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

In addition to operating in California, the Council also administers similar statewide mattress recycling programs in Connecticut and Rhode Island. In 2017, the Council created separate nonprofit limited liability companies for each of the three state-specific mattress recycling organizations it administers. The California organization is called Mattress Recycling Council California, LLC (MRC).

Year Five Program Highlights

MRC submits annual reports to CalRecycle to provide updates on program developments during the previous calendar year and our efforts to achieve plan objectives and goals set by CalRecycle. 2020 was a challenging year for MRC due to a variety of program disruptions caused by the COVID-19 pandemic. Despite this, the program continued to evolve and grow.

TABLE 1: 2020 MRC Collection Network Highlights

Highlights	Number
Permanent Collection Sites	227
Curbside Bulky Item Collection Programs	65
Collection Events	61
CVP On-Site Trailer Sites & Consolidation Sites for Retailers	64

Collection Network and Program Access

Residential Collection Opportunities

Each year since the California program launched; MRC has expanded its collection network. In 2020, MRC increased the number of no-cost permanent collection sites (including recyclers) from 211 to 227 and curbside bulky item collection programs from 53 to 65. Due to disruptions from the COVID-19 pandemic, the number of mattress collection events we were able to hold in 2020 decreased from 152 to 61, but this had a negligible effect on program access metrics and units collected during 2020.

In 2020, MRC improved residents' access to the program. A geographic analysis measuring residential access in California showed that 98.6% of the population lived within 15 miles of MRC's collection network (an MRC recycler, collection site, curbside bulky item collection program or collection event) in 2020. MRC also increased access in rural counties and environmental justice communities, as noted in Table 2. Even if collection events were excluded from this analysis, resident access remains strong, at 96.9% overall.

TABLE 2: Percent of Population Within 15 Miles of MRC's Collection Network in 2020

Population Category	Permanent Network Options & Collection Events	Permanent Network Options Only
All Residents	98.6%	96.9%
Residents in Rural Counties	93.2%	91.8%
Residents in Environmental Justice Communities	99.8%	98.5%

Environmental Justice Communities

Using program access metrics, units reported through the Illegally Dumped Mattress Collection Initiative and CalRecycle's CalEnviroScreen 3.0, MRC focused its network expansion efforts in areas where MRC's collection network is less accessible or that experienced high per capita rates of illegal mattress dumping. In those areas, MRC worked with CalEPA's Environmental Justice Task Force, the Central California Environmental Justice Network, Local California Conservation Corps and other groups to provide targeted collection events and establish new permanent collection sites.

By the end of 2020, 99.8% of California's residents in Environmental Justice communities lived within 15 miles of MRC's collection network, including permanent collection options (recyclers, collection sites and curbside bulky item collection programs) and collection events.

Commercial Collection Opportunities

MRC's Commercial Volume Program (CVP) provides expanded recycling service to mattress retailers, lodging establishments, educational facilities, retailers, military entities or health care facilities.

Throughout 2020, MRC added no-cost drop off access for small volume commercial sources through MRC's existing permanent collection network. By the end of the year, 104 permanent collection sites accepted units from commercial sources — a 51% increase from the 69 locations in 2019.

MRC also increased CVP participation from entities with larger loads by providing on-site trailers and reoccurring pickups for eligible entities that consistently generate at least 100 discarded units per month. The number of entities receiving this level of service grew from 36 to 61 in 2020. Eligible entities that reach the 100 unit minimum less frequently may request a pickup at their convenience. MRC conducted 94 live load pickups in 2020 serving 38 commercial entities.

Statewide Collection and Disposition

Units collected through the program increased 4.4% in 2020, from 1,448,284 in 2019 to 1,511,553 in 2020. MRC's recyclers diverted 64,870,881 pounds of material from landfills through reuse, recycling and biomass, representing 77.1% of all volume managed by MRC contractors, an increase of 6.6 percentage points from 2019.

TABLE 3: 2020 Program Collection and Disposition Highlights

Highlights	Amount
Units Collected	1,511,553
Pounds Recycled, Reused, Biomass	64,870,881
Total Pounds Outbound (Including Disposal)	84,183,866
Recycling Rate	77.1%

Sleep Products Sustainability Program

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) provides a proactive program that California mattress manufacturers may use to reduce waste and increase operational efficiencies. 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. Training, program resources, and certification are all offered at no-cost to eligible California-based mattress manufacturers.

Three participants have finished their initial SP2 training and are in various stages of completing the requirements for certification.

Illegal Dumping

MRC continued to increase participation in the Illegally Dumped Mattress Collection Initiative (the Initiative) as well as improve the quality of reported data and associated statistical analysis. In 2020, MRC received data from 72 entities, an increase from 66 in 2019. These entities collected and reported that 75,904 units were illegally dumped across the state.

Using 2020 Initiative data, MRC analyzed possible correlations between illegal mattress dumping and various factors, including demographics and opportunities for no-cost mattress recycling. MRC provided individualized “heat maps” to each reporting entity, which identified areas where illegal dumping was more prevalent in order to guide their local decision making and resource allocation. MRC also invited the 21 Initiative participants with the highest per capita rates of illegal mattress dumping to propose dumping prevention and mitigation projects that MRC might fund. MRC ultimately selected three recipients and awarded over \$200,000 to fund these projects.

MRC also worked with York University (in Toronto, Ontario, Canada) to assemble a panel of experts to author a white paper titled “Best Practices in Addressing Illegal Dumping of Durable Waste — A Guide for Policy Makers.” MRC also engaged a local teacher and environmental justice advocate to design a lesson plan about the journey of waste and the impact of illegal dumping.

In tandem with these efforts, MRC remained engaged with communities actively combating illegal dumping, hosted targeted mattress collection events, added permanent collection sites and increased education and outreach efforts in affected areas.

TABLE 4: 2020 Illegally Dumped Mattress Collection Initiative Highlights

Highlights	Amount
Initiative Participants	72
Illegally Dumped Mattresses Reported	75,904

Research

MRC’s research program focuses on (1) increasing the efficiency of mattress collection, transportation, deconstruction and recycling systems, and (2) identifying new and better markets for recycled mattress materials. To meet these objectives, MRC:

- Funded improvements to mattress collection facilities that increase diversion and recyclability of discarded units. Improvements included creating transportation efficiencies that increase the number of units loaded per container, paving areas and improving worker safety when loading discarded units.

- Addressed recommendations to improve the efficiency of MRC's transportation network to decrease costs and reduce our environmental footprint.
- Provided recommendations for improving mattress dismantling and recycling operations by offering lean manufacturing assessments to MRC's recyclers.
- Completed a two-part effort to address the challenges of efficiently recycling pocketed coils extracted from certain types of discarded mattresses. This included shredding the coils at a regional facility and funding research to develop a prototype machine that separates the metal coils from the fabric surrounding the coils.
- Awarded research contracts to explore new uses for polyurethane foam and various fibers. These projects are exploring whether recycled materials comprised of a mix of different fibers or of fiber and foam can be enzymatically depolymerized or chemically modified to recover individual components or create new products. MRC is also investigating the feasibility of using chemically recycled polyurethane foam in cement formulations and whether mattress foam can be converted into reformable polymers suitable for use in industrial products like conveyor belts, tool grips and other applications.
- Fostered 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.

Consumer Education and Outreach

MRC is known to consumers as Bye Bye Mattress. Consumer education and outreach efforts focus on promoting the no-cost collection network, raising awareness of the retailer take back requirement and discouraging illegal dumping.

In 2020, more than 475,000 users visited [ByeByeMattress.com](https://www.byyebymattress.com) to find where to recycle their mattress, learn about retailer take back or use the bulky item curbside collection directory.

MRC's Bye Bye Mattress advertising campaigns, public service announcement, media coverage and social media content generated over 179 million impressions, with advertising targeted at areas with high per capita rates of illegal dumping and Environmental Justice communities. We supplemented these efforts by providing collection sites and public officials with tools they can use to promote mattress recycling in their communities. The program continues to promote recycling in multiple languages and retains a multicultural consultant to build awareness of mattress recycling in Black, Latino, and Asian-Pacific Islander communities.



Program Collection, Transportation and Processing

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

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

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

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

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

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

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

Cal. Pub. Res. Code § 42987.1(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.

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

Cal. Pub. Res. Code § 42990.1(m) — For reports submitted on and after July 1, 2021, all of the following:

- (2) A report on activities, which the mattress recycling organization shall undertake, to prioritize, to the extent economically practical, the use of in-state processing facilities over out-of-state processing facilities. If the mattress recycling organization decides to use out-of-state processing facilities, the organization shall provide an explanation of that decision.
- (3) A report on research activities, which the organization shall undertake, to improve used mattress collection, dismantling, recycling operations, source reduction and green product design, and the response to the problem of illegal dumping and a report on the progress made as a result of the research activities.
- (5) If the mattress recycling organization determines during a particular year that any of the activities undertaken to implement paragraph (3) or (4) were unsuccessful, the organization shall identify the problems with the current activities, and report on the new activities undertaken and progress made, in the following year's annual report.

Program Collection, Transportation and Processing

Mattress Collection

In 2020, MRC continued to expand access to the used mattress collection network, making it more convenient for California residents and businesses to have their mattresses recycled at no charge by MRC, either by dropping their units off at a no-cost collection site or by otherwise accessing the network.

Table 5 summarizes MRC’s collection network in 2020 and [Figure 1](#) geographically illustrates the network. See [Appendix B](#) for a list of all the locations.

TABLE 5: MRC Mattress Collection Network

Collection Channel	Site Type	Source of Units	Transportation and Disposition of Units	Number of Sites/ Entities
Retailer Take Back	Mattress Retailers	Retailer’s Customer	Retailer delivers units to recycler, permanent collection site, or consolidation location	N/A
			Units picked up from retailer through CVP (below) for dismantling by recycler	N/A (included with CVP below)
Permanent Collection Sites	Solid Waste Facilities (SWFs)	Residents, Commercial Entities	Transported to recycler for dismantling	172
	Mattress Recyclers ¹	Residents (CIP), Commercial Entities	Dismantled by recycler	14
	Nonprofits	Residents, Commercial Entities	Transported to recycler for dismantling	17
	CRV Recycling Locations	Residents, Commercial Entities	Transported to recycler for dismantling	5
	Mattress Retailers	Residents, Commercial Entities	Transported to recycler for dismantling	7
	Mattress Renovators	Residents, Commercial Entities	Unrenovated units transported to recycler for dismantling	7
	Other	Residents, Commercial Entities	Transported to recycler for dismantling	5

¹ One recycling facility does not offer public drop-off of discarded mattresses.

Collection Channel	Site Type	Source of Units	Transportation and Disposition of Units	Number of Sites/ Entities
Curbside Bulky Item Collection Programs	Franchise Haulers and Municipalities	Residential and Commercial Customers of Franchise Haulers and Municipalities	Entity picks up units at curbside, consolidates them at entity's facility and MRC transports them to recycler for dismantling	21
	Solid Waste Facilities (SWFs)	Residential and Commercial Customers of Franchise Haulers and Municipalities	Entity picks up units at curbside, consolidates them at entity's facility and MRC transports them to recycler for dismantling	N/A (44 SWF's offer service, but all are counted in Permanent Collection Sites above)
Mattress Collection Events	Temporary Event	Residents	Transported to recycler for dismantling	61
Commercial Volume Program (CVP)	CVP On-Site Trailer	Mattress Retailers Commercial Entities	Transported to recycler for dismantling	61
	Consolidation Location	Commercial Entities	Transported to recycler for dismantling	3
	Live Loads ²	Commercial Entities	Transported to recycler for dismantling	94 loads
	Small Volume Commercial Drop-Off	Mattress Retailers Commercial Entities	Transported to recycler for dismantling	N/A (104 permanent collection sites accept units from commercial entities and are counted in the Permanent Collection Sites above)

² A live load occurs when employees of a collection site load mattresses into a trailer while the carrier waits.

FIGURE 1: MRC Mattress Collection Network



Collection Channels

MRC collects used mattresses through the following channels in California:

1. retailer take back;
2. permanent collection sites;
3. curbside bulky item collection programs;
4. mattress collection events; and
5. Commercial Volume Program (CVP).

In 2020, MRC increased the number of permanent collection sites from 211 locations to 227, an increase of 8% from 2019, and increased the number of curbside bulky

item collection programs from 53 to 65 (21 of these are operated by franchise haulers and municipalities at a private yard, and 44 are operated by franchise haulers and municipalities at SWFs that also serve as permanent collection sites) an increase of 18% from 2019. MRC also participated in 61 collection events. Additionally, MRC increased the number of permanent CVP sites from 36 to 61, a 69% increase from 2019.

In 2021, MRC continues to expand the no-cost collection network to increase access for California residents and commercial entities, who can learn more about the drop-off and recycling options available to them at [ByeByeMattress.com](https://www.ByeByeMattress.com). See [Appendix B](#) for a list of all locations by type.

Collection Site Types

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. Consumers can use this collection channel when purchasing a new mattress. Retailers then may recycle the used mattresses at no cost through the program (MRC bears the cost of recycling).

Permanent Collection Sites

Since the inception of the program, MRC has created a robust, no-cost collection network throughout California where residents can discard used mattresses for recycling. MRC initially targeted SWFs and then expanded its site recruitment efforts to focus on underserved areas by including alternative collection locations, such as nonprofits and California Redemption Value (CRV) recycling centers.

Except for mattress recyclers, MRC pays contracted collection sites a handling fee if they accept mattresses from the public (MRC compensates recyclers for serving as collection sites as part of the general recycling services they provide). MRC bears the cost of transporting the units to a recycler and recycling them.

The specific types of permanent mattress collection sites that the program offers California residents and commercial entities are as follows.

Solid Waste Facilities

SWFs comprise the majority of MRC's no-cost collection network. As of December 31, 2020, MRC had contracted with 172 SWFs. All of these sites accept mattresses dropped off by residents at no cost, and 58 accept commercial drop-off at no cost, a 93% increase from the 30 SWFs that accepted commercial drop-off in 2019.

MRC prioritizes which SWFs to recruit as potential new collection sites based on mattress disposal data that SWFs annually report to CalRecycle. This resulted in 10 SWFs being added to the collection network in 2020. MRC is continuing this recruitment effort in 2021.

As a result of the COVID-19 pandemic, 31 SWFs temporarily suspended operations in 2020. By July 2020, 27 of these SWFs reopened to the public. MRC continues to monitor three SWFs whose operations remain suspended. The fourth that remained suspended terminated its collection operations in 2021.

Mattress Recyclers

In most cases, MRC recyclers accept mattresses directly from residential and commercial entities at no cost. In 2020, MRC's recycling network consisted of 14 locations throughout California. Recyclers track the number of units they receive from each of the following sources (see [Program Collection and Disposition Data](#) section, [Table 17](#), for number of units collected from each source):

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

Due to the COVID-19 pandemic, one recycler temporarily suspended all operations (including CIP drop-offs) from March to August 2020. Another recycler suspended CIPs only from March to December 2020.

Nonprofits

MRC contracts with organizations such as Goodwill, Habitat for Humanity ReStore, Salvation Army and Local California Conservation Corps to serve as public collection sites. Depending on the site, residents and/or commercial entities may drop off units at these nonprofit sites at no cost. In 2020, 17 nonprofits accepted mattresses from the public through MRC's program, an increase of three from 2019. In addition, 11 of the 17 nonprofits accept commercial volume at no cost.

In March 2020, seven nonprofits temporarily suspended operations due to the COVID-19 pandemic and six reopened to the public in June 2020. In addition, while the Habitat for Humanity ReStore in Oakland was not among the nonprofits that suspended mattress collection, it did suspend CIPs from April to June 2020. The one nonprofit that remained suspended throughout 2020 terminated its collection operations in 2021.

CRV Recycling Locations

MRC contracts with collection centers that participate in the CRV Beverage Container Recycling Program. In 2020, California residents and commercial entities could drop off mattresses at five CRV recycling centers throughout the state. In 2021, MRC worked

with a CRV site in Plumas County (a rural county) to expand days of operation from one day a week to five.

In March 2020, five CRV locations temporarily suspended operations due to the COVID-19 pandemic and four reopened to the public by May 2020. MRC continues to monitor the status of the one CRV site whose operations remain suspended and will provide updates in the next annual report.

Mattress Retailers

To increase mattress retailer and residential access to the program, MRC contracts directly with some mattress retailers to become public drop-off sites. By the end of 2020, MRC had established seven public drop off locations at retailers. Both California residents and commercial entities may drop off mattresses at six of the seven retailer drop-off locations. One retailer only accepts discarded units from residents. Additionally, four of the seven retailers accepting public drop off are located in rural areas of the state that are not otherwise served by permanent collection sites. In 2021, MRC worked with a retailer in Modoc County (a rural county) to expand days of operation from two days a week to five.

In March 2020, four retailers temporarily suspended operations due to the COVID-19 pandemic but reopened by May 2020.

Mattress Renovators

Residents and businesses may drop off discarded units at mattress renovators at no cost. In 2020, seven mattress renovators collected mattresses through MRC's program. Any mattresses they did not renovate were sent to MRC recyclers for dismantling.

In March 2020, three renovators temporarily suspended operations due to the COVID-19 pandemic but reopened to the public by May 2020.

In 2021, MRC continues to recruit renovators identified through annual data reported to CalRecycle to become no-cost collection sites.

Other

MRC contracts with one public agency and four businesses to act as no-cost public collection locations.

The above sites are listed as no-cost collection sites on [ByeByeMattress.com](https://www.byebyemattress.com).

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 in an MRC-provided trailer positioned at their yard or SWF. Finally, MRC transports full trailers to recyclers for dismantling.

Units may be collected through bulky item pickups through either of two processes:

1. MRC contracts with a municipality or franchise hauler to recycle units collected through its existing bulky item program. The MRC-provided trailers in which these units are consolidated typically are located at private yards and are not publicly accessible. In 2020, MRC collected mattresses from 21 municipalities or franchise haulers in this way.
2. Some SWF operators that have contracted with MRC to serve as a permanent collection site that is accessible to the public also provide curbside bulky item pickup services. These SWFs consolidate mattresses collected at curbside in an MRC-provided trailer with other units collected at the permanent collection site. In 2020, MRC collected mattresses from 44 bulky item programs that send their mattresses to MRC SWF collection sites, a 33% increase from 33 programs in 2019. To avoid double counting, these locations are counted under the SWF category, and not counted again under the curbside collection category in [Tables 5 and 6](#).

Due to the COVID-19 pandemic, two bulky item collection programs temporarily suspended curbside collection from March to May 2020.

To expand this collection channel, MRC will target entities identified in its 2018 study of statewide curbside bulky item collection programs.

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.

In 2020, MRC participated in 61 collection events (compared to 152 in 2019). Unfortunately, disruptions caused by the COVID-19 pandemic forced MRC to cancel a majority of the events it had planned for 2020. Notably, the events that did occur provided access to rural populations in seven counties (Colusa, Kern, Madera, San Joaquin, Siskiyou, Trinity and Yuba) and also to 23 Environmental Justice areas). In addition, MRC supported events in areas identified with the highest per capita rate of illegal dumping—Berkeley, Richmond and Victorville. See [Mitigation of Illegal Dumping](#) section for more detail.

Commercial Volume Program (CVP)

MRC provides no-cost transportation and recycling of discarded mattresses from retailers, lodging establishments, educational institutions, healthcare facilities and military institutions if they have at least 100 discarded units to be picked up at a single site. Transportation is offered in three ways:

1. **Permanent On-Site Trailers:** If a business generates at least 100 mattresses per month, MRC provides a permanent trailer at a specific location. This arrangement works well when a retail chain uses a central distribution center to deliver mattresses bought from the chain's multiple retail storefronts and then consolidates back at the distribution center the discarded mattresses that its delivery teams take back from consumers. In this manner, MRC can provide efficient collection service for all of a retailer's storefronts within its local distribution network. By the end of 2020, MRC established 61 permanent retail CVP locations, providing service to at least 304 store locations, an increase from 296 in 2019.

In March 2020, 11 permanent CVP locations temporarily suspended operations due to the COVID-19 pandemic. Nine of these locations resumed mattress collection by May 2020. MRC continues to monitor the status of the two locations whose operations remain suspended and will provide updates in the next annual report.

2. **Live Load:** For businesses that generate at least 100 units at a time, but not on a monthly basis, MRC does not provide a permanent on-site trailer. Instead, MRC dispatches a truck and trailer to the collector when requested and the units are loaded into the trailer while the driver waits. This is referred to as a "live load" pickup. In 2020, MRC provided 94 live load pickups for 38 CVP entities
3. **Consolidation Locations:** To provide no-cost drop-off for smaller retailers, municipalities and businesses, MRC positions centrally located trailers where these entities can consolidate the mattresses that they collect. By the end of 2020, MRC had a total of three strategically placed commercial consolidation locations. In 2020, one consolidation location became a permanent CVP location resulting in the decrease of one from 2019 to 2020.

When a commercial consolidation location closes, MRC staff will notify the affected retailers that they may use another no-cost commercial drop off option nearby. The one consolidation location that closed in 2020 was located less than 10 miles from a SWF that accepts no cost commercial drop offs.

In 2020, MRC also asked small California retailers in underserved areas if they would become consolidation locations for other businesses or residents. No retailers were interested, citing concerns about space, managing a container and illegal dumping. Nevertheless, in 2021, MRC recruited four new consolidation locations, two of which are retailers. MRC will continue efforts to increase the number of commercial consolidation locations in the future.

Small Volume Commercial Loads

To provide no-cost drop-off for commercial sources generating smaller volumes (that is, fewer than 100 units at a time), some permanent collection sites will accept small commercial loads. By the end of 2020, 104 permanent collection sites accepted no-cost drop-off for small commercial loads. To avoid double counting, these locations are counted under the Permanent Collection Site category, and not counted again under the CVP category in [Tables 5](#) and 6.

In order to not undermine mattress renovation, as intended by the Legislature, MRC is communicating with renovators regarding the CVP program. See the [Reuse](#) section for more detail.

Table 6 shows the total number of collection sites by type from 2016 through 2020. For a complete list of all collection sites and events, see [Appendix B](#).

TABLE 6: Collection Network by Site Type, 2016 Through 2020

Site Type		2016 ¹	2017 ¹	2018	2019	2020
Permanent Collection Sites	Solid Waste Facilities	109	133	145	162	172
	Mattress Recyclers	11	12	15	11	14
	Nonprofits	2	6	12	14	17
	CRV Recycling Locations	2	3	7	6	5
	Mattress Retailers	6	5	6	7	7
	Mattress Renovators	1	2	2	7	7
	Others	0	2	3	4	5
	Total Permanent Collection Sites	131	163	190	211	227
Curbside Bulky Item Collection Programs		3	9	19	20	21
Mattress Collection Events		50	74	97	152	61
Commercial Volume Program (CVP)	Permanent On-Site Trailers	N/A	N/A	19	36	61
	Consolidation Locations	4	5	6	4	3
	Live Loads	N/A	N/A	0	127	94

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

Collection Site Mattress Management

When adding new collection sites, MRC provides on-site training and guidelines to educate staff regarding proper handling, efficient stacking techniques and best practices to increase the recyclability of mattresses received. MRC's Mattress Recycling Program Guidelines (see [Appendix C](#)) are included in all collection site and event contracts.

The guidelines define products eligible and ineligible for recycling and explain how collectors can efficiently load mattresses into trailers. They also describe non-recyclable mattresses (e.g., those that are wet, insect-infested, excessively soiled, etc.) and how to identify bedbug-infested units.

To further assist collection sites in identifying and managing instances of bedbug contamination, MRC offers an online training video about bedbugs that collection site staff can access on demand. See MRC's [Resources Library](#) for a link to the video. In 2020, MRC began developing a six-part video series to assist in onboarding new collection sites and their staff. As of this report, MRC has completed three videos (available on MRC's [Resources Library](#)) that address bedbug identification and management, efficient mattress stacking and loading and effective collection site operations. These are available in English and Spanish with an accompanying one-page reference document. MRC expects to complete the three remaining videos (identifying program and non-program products, promoting collection events and promoting collection sites) in 2021.

MRC visits new collection sites as they are being established, and on average visits existing locations annually. During site visits, staff answer questions, confirm whether the site is following the guidelines, provide updates on how a site may apply to MRC for improvement funds, offer suggestions to maintain the quality of collected mattresses and provide necessary signage, invoicing support, etc. In 2020, MRC was not able to conduct routine site visits due to the COVID-19 pandemic restrictions but expects to resume site visits in 2021.

In 2020, MRC continued its collection site support by awarding collection site improvement funds to 11 applicants. MRC awards funds for projects that expect to increase the recyclability of mattresses or improve efficiency (such as a covered/paved mattress storage area to keep the units dry and clean, forklift equipment, etc.). See the [Research](#) section for more information.

Mattress Transportation

For each MRC collection site in California, MRC pays for or 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 for sites with limited space or other logistical constraints. The 53-foot trailer is preferred because it can hold the most mattress units, resulting in a lower per unit transport cost. Roll-off containers, which

are the smallest storage option, are the least efficient alternative, but may be the only option for collection sites with small or restricted loading areas. All containers that MRC provides are covered to reduce contamination of the mattresses and eliminate damage from weather.

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

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

Mattresses are bulky and light cargo, and as a result, efficient transportation helps control costs. MRC assigns mattress loads to individual recyclers in an effort to achieve efficiency throughout the collection network.

In 2020, the COVID-19 pandemic occasionally disrupted transportation services used to move mattresses from collection points to recyclers.

Mattress Processing and Recycling

Recycler Procedures

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

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

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

Uses for Recycled Materials

Recyclers sell the materials reclaimed from used mattresses and foundations into secondary markets for use in manufacturing new products. See the [Program Disposition Data](#) section for quantitative information. While there were no significant changes in these end markets in 2020, MRC continues to invest in research to identify new end markets to increase the program's recycling rate and to help MRC's recyclers become more financially sustainable. MRC's research efforts target many of the product categories discussed below. See the [Research](#) section for more detail.



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

In 2020, scrap metal recyclers continued to reject pocketed coils for recycling because the polypropylene fiber encasing the coils amounted to 8% to 10% of the material's weight. To facilitate processing of this material MRC transported pocketed coils from every recycler to recyclers in Fresno and Stanislaus Counties that processed them and sold the steel to scrap markets.



Foam: The interiors of most mattresses contain one or more layers of polyurethane and/or latex foam. After the outer quilt panel is removed, the recycler separates the inner foam layers for baling and sale to scrap purchasers. Most post-consumer foam is sold to carpet underlayment manufacturers to make carpet padding. The scrap foam is chopped into small pieces, mixed with rebonding adhesive and exposed to steam to cure the mixture. The result is rebond foam that then is cut into thin sheets to make carpet pad. Carpet pad is constructed primarily of post-industrial polyurethane foam, but also may contain a small percentage of used carpet pad, as well as post-consumer mattress foam and quilt panels.



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

Recycled quilt panel has limited secondary demand for several reasons. First, quilt panels lack consistent construction and input materials. Second, quilt panels are more likely to become contaminated with dirt, water, bodily fluids or other environmental impurities because they are the outermost layer of a mattress. As a result, quilt panel is most commonly sold to carpet underlayment manufacturers, which chop the quilt

into small pieces to make carpet pad. In this application, post-consumer quilt panel represents a small percentage of the finished product.



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

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

In 2020, one recycler sold its foundation wood to a SWF that used a portion of it as ADC. In 2021, that recycler is investigating other options, including converting the wood to mulch or biomass.



Cotton: Depending on product construction, a mattress may contain other non-woven fiber layers such as cotton. Recyclers separate and bale the reclaimed cotton. Secondary fiber markets are limited and depend on whether the reclaimed material is co-mingled with other fibers and prevailing market conditions. Cotton is sold to fiber recycling companies. End uses for this material include insulation and acoustic panel products for the construction and building industry.



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



Shoddy Felt: Another common layer in mattresses is shoddy felt (also called shoddy pad or just shoddy). This material usually is placed between the metal springs and foam layers to insulate the foam from sharp points on the springs and to keep the foam from working its way into the springs during the life of the mattress. Shoddy is a non-woven material comprised of mixed shredded post-industrial fabric. Given the mixed nature of the fiber types used to make shoddy and the fact that shoddy used in mattresses is made from post-industrial material,

post-consumer shoddy has little or no residual value in secondary markets. Therefore, shoddy is usually landfilled or, at best, transformed for use in a WTE facility.



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



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

Materials Management/Waste Hierarchy

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

Source Reduction

The mattress industry continues to manufacture durable mattresses that have a multi-year useful life. MRC completed a study that estimated the average age of sampled units discarded for recycling was 11.2 years. MRC will repeat this study in future years to determine whether this metric changes over time and, if so, why.

Sleep Products Sustainability Program

In 2019, MRC launched a sustainability initiative called the Sleep Products Sustainability Program (SP2) that is initially focused on reducing the consumption of material waste, water and energy generated during the mattress manufacturing process.

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

- The raw materials they manage and consume in manufacturing and distributing those products;
- The energy, water and other resources needed in the manufacturing and distribution processes;

- How to manage and minimize waste products generated at each stage in the manufacturing and distribution processes;
- The nature and designs of the products they manufacture; and
- How the products they manufacture today are managed at the end of their useful lives by recyclers.

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

MRC will evaluate the results of the SP2 initiative in future years and consider whether to expand the program to include mattress retailers and component suppliers.

Program Criteria

SP2 includes methods to train and audit participants. A participant must meet the criteria in Table 7 to obtain SP2 certification:

TABLE 7: Sleep Products Sustainability Program Criteria and Requirements

Category	SP2 Criteria	Requirement
Plan	Environmental Policy	Must be written, adopted by management and communicated
	Facility Impact Assessment	Must evaluate activities, their impact on waste and control methods
	Goals and Targets	Must have targets for waste reduction, reviewed by top management
	Measurement of Progress	Must track waste generation and disposition
People	Employee Awareness and Engagement	Must train, gather improvement ideas and provide feedback
	Supplier Partnership	Must conduct one supplier project each year to reduce waste
	Best Practice Sharing	Must share best practices in industry at least once per year
Process	Regulatory Compliance	Must be in compliance with all environmental regulations
	Program Verification	Must conduct periodic walkthroughs for waste programs
	Corrective and Preventative Actions	Must track corrective actions and review periodically
	Program Resilience	Must plan how to respond to program disruptions

Program Development

While mattress manufacturers shifted their focus in 2020 to meet the challenges of the COVID-19 pandemic, MRC adapted the program to offer remote training and certifications and created the following resources to meet the needs of existing and potential participants:

- **SP2 Guidance Document:** Recommendations and best practices for meeting the 11 requirements.
- **Gap Assessment Protocol:** A process to identify missing certification requirements.
- **Sustainability Metrics Assessment:** Worksheet templates to track sustainability-related metrics and assess status.
- **SP2 FAQ Webinar:** Hosted in December 2020 to answer frequently asked questions from potential participants. Also recorded and emailed to others indicating interest yet unable to attend and made available to the public on MRC's SP2 webpage.

In 2021, MRC will continue to develop additional resources and online tools to assist participants in the SP2 process.

Program Status

Three participants completed training in 2019 and are currently working towards certification. In 2020, one participant registered with the program and will schedule SP2 training in 2021. Although a number of participants are interested in the program, they informed us that they could not start the SP2 process in 2020 because the COVID-19 pandemic placed significant temporary burdens on their staff and operations.

In February 2021, MRC developed a webinar with accompanying training materials to explain to SP2 participants the program requirements and how to achieve certification.

MRC will continue to assist trained facilities with achieving their SP2 certification and recruit additional California manufacturers to schedule trainings in 2021.

Program Metrics

In the 2019 Annual Report, MRC committed to using the following metrics to determine the success of the program: participant status, waste diversion and education and outreach. These are defined as follows:

- **Participant Status:** Participant count at each stage (registration, training, developing, certification, recertification).
- **Waste Diversion:** Qualitative data on waste diversion activities, and quantity of waste diverted by certified participants (anonymized and aggregated after completing five certifications).
- **Education and Outreach:** Number of impressions or touchpoints with current participants (newsletters, emails, trainings and webinars, etc.), and number of impressions with potential participants (marketing, advertising, webinars, etc.).

Participant Status

Table 8 provides the participant count at each stage of SP2. Registered/Untrained participants have registered to participate in the program but have not received training. Trained/Developing participants received training and are in the process of working on the SP2 requirements. Participants can be in this stage for six months to one year while evaluating current sustainability activities, identifying opportunities and implementing new practices. Certified participants have met all the requirements and obtained SP2 certification. Recertified participants have recertified their SP2 program at least once.

TABLE 8: Participant Status

Participant Status	Count
Registered/Not Trained	1
Trained/Developing	3
Certified	0
Recertified	0
Total Participants	4

Waste Diversion

To achieve SP2 certification each participant must have qualitative goals and quantitative targets for waste reduction and diversion. In 2020, the three trained participants did not assess measurable waste diversion opportunities due to delayed implementation during the COVID-19 pandemic. In 2021, MRC will provide qualitative data on the waste diversion targets selected by the participants.

When five participants have been certified with SP2, anonymized and aggregated waste diversion quantities will be reported in future annual reports.

Education and Outreach

To recruit potential participants, MRC publicized SP2 to the mattress industry. In 2020, MRC placed advertising in industry trade publications throughout the year (22 ads throughout three publications and two digital newsletters), distributed five promotional emails to the prospect list, promoted the program in three MRC Highlights newsletters and dedicated a couple of social media posts each month explaining the program and encouraging interest. MRC also produced one promotional video and one video webinar describing the program to potential participants. MRC estimates these activities generated 334,053 impressions. It is also important to note that the COVID-19 pandemic disrupted MRC's industry outreach plans, resulting in decreased opportunities to promote SP2 at industry events such as ISPA EXPO (MRC planned to spotlight SP2 in a seminar).

TABLE 9: Marketing Tactics and Metrics

Tactic	Impressions
Trade Publication Print Ads	313,200
Emails	10,052
Social Media	5,430
Trade Publication Digital Ads	5,238
Videos	133
Total	334,053

Readers of all announcements, advertisements and outreach materials that promoted SP2 were encouraged to visit a dedicated webpage (www.MattressRecyclingCouncil.org/SP2). As a result, visitor traffic on this webpage is a strong indicator of MRC’s success in reaching potential participants.

During 2020, the webpage received 1,195 visitors. Of these, 39% entered the webpage URL directly in their web browser or had MRC’s website bookmarked (direct traffic). Another 30% landed on the webpage as a result of clicking a link in MRC’s emails, digital ads or social media posts (referred sources). Google search was also a common way for visitors to find the webpage, accounting for 29% of the traffic. Overall, these three methods were responsible for 98% of the visitors to the webpage.

Ultimately, 33 visitors used the contact form to express interest in obtaining more information. This means MRC experienced a 2.5% conversion rate (number of form entries divided by number of webpage visitors), which can serve as a baseline for comparing outreach effectiveness in future years.

Considering the extremely narrow market for SP2 and the tremendous impact that the COVID-19 pandemic had on businesses in 2020, it is difficult to compare this initial year of data to industry standards. However, the high percentage of web traffic that resulted from direct and referred sources indicates that the content promoting the program to potential participants was persuasive enough to encourage engagement.

MRC regularly communicates with existing participants to answer questions, provide guidance, schedule trainings, and share effective tools to achieve SP2 certification. This is accomplished through meetings, phone calls, emails, and a monthly newsletter. The newsletter is sent to all registered participants and provides updates on the SP2 program, new resources available and relevant news pertaining to sustainability in mattress manufacturing or broad sustainability trends intended to assist participants in the certification process. In 2020, MRC contacted participants on 37 occasions through email and the SP2 newsletter.

Other Source Reduction Initiatives

Recyclable Mattress Design Forum

In 2021, MRC will pilot a forum where companies from across the mattress value chain can share lessons learned from end-of-life management with upstream suppliers and identify better ways to design products and materials to improve their recyclability. The goal is to improve the circularity of mattress materials, reduce the amount of resources needed to manufacture finished mattresses and obtain higher value recycling of mattress components. MRC selected potential pilot participants in 2020 and developed meeting guidelines. After preliminary discussion with each participant, the forum will be scheduled in summer 2021 and information will be provided in future annual reports.

New Materials Recycling Committee

In 2021, MRC will form a committee consisting of mattress and component manufacturers to discuss the recyclability of new products and materials when they are launched at industry trade shows. The primary goal is to identify end-of-life challenges that new materials might pose when a finished mattress that incorporates that material is discarded in the future. The committee will also advise MRC on anticipated long-term changes in product mix (for example, if consumer purchases are shifting toward or away from mattresses that contain a steel innerspring). This information will inform MRC's research to assist recyclers in preparing for these challenges and will be useful in forecasting the quantities of materials that recyclers will need to sell in end markets in the future. Finally, the formation of the committee will raise industry awareness about how design and marketing decisions can affect recycling.

Reuse (including Renovation)

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

Statewide Renovation Trends

When California enacted SB 254, the Legislature stated its intent that the new law "not undermine existing used mattress recycling, resale, refurbishing, and reuse operations that are in compliance with state and federal law." According to data CalRecycle has collected from renovators, 150,124 units were renovated in 2016; 263,646 in 2017; 226,068 in 2018; 214,896 in 2019; and 210,355 in 2020.

The renovated mattress segment is affected by a number of factors. Renovated units tend to be sold at low retail prices, competing directly against low-priced imported mattresses. In recent years, the U.S. mattress industry as a whole has been significantly hurt by low-priced imports of finished mattresses from numerous countries. Renovators

and manufacturers of new low-priced mattresses are especially hurt by these unfairly traded imports.

According to official U.S. import statistics, these competitive conditions deteriorated further in 2020, with mattress imports increasing by 32% over 2019 levels. As a result, imported mattresses accounted for nearly 28% of the total mattress units sold in the United States in 2020, placing greater competitive pressure on suppliers at the lower end of the mattress market. Imports of foundations also increased during this period. But this situation may change in 2021 as a result of trade remedy actions that have been taken with regard to some of these mattress imports.

Despite these worsening competitive conditions, MRC has taken a number of actions consistent with the legislative intent. In 2020, seven renovators contracted with MRC to serve as no-cost collection points that receive mattresses directly from the public and commercial entities. Under this arrangement, the renovator may select discarded units it wants to renovate, and place the remainder in MRC-provided trailers for transport at MRC's expense to recyclers for processing. MRC only pays a handling fee for the discarded units sent to recyclers.

In addition to the discarded units that renovators may cull from the units they collect, renovators in 2020 also purchased 2,935,135 pounds of units and materials from MRC recyclers for reuse and renovation, a 38% increase from their 2019 purchases.

In 2020, MRC provided recyclers a list of renovators that are complying with SB 254 and may purchase whole units and materials from recyclers. MRC will update this list for recyclers in 2021. MRC will also continue to monitor the relationships between recyclers and renovators for future annual reports.

According to data CalRecycle has collected from renovators, 210,355 units were renovated in 2020 exceeding CalRecycle's 2020 goal of 150,000 units. However, this is a 2% decrease from the 214,896 units reported as renovated in 2019. The decrease is attributed to temporary facility closures due to the COVID-19 pandemic. Furthermore, we note that four registered renovators did not report to CalRecycle the number of units renovated in 2020.

Therefore, far from undermining renovators, the statewide program benefits them. Renovators may both cull units from the discards that they collect and purchase whole units and materials from recyclers for renovation. MRC is informing recyclers about renovators that have complied with California law and are thereby eligible to purchase units and materials from recyclers. Renovators that serve as collection sites pay nothing to have residents drop off units at their facilities and then select which of those units to renovate. Those collectors incur no cost to transport the rejected units to a recycler or landfill. They simply place the rejects in an MRC-provided trailer and MRC pays to have them taken to a recycler. MRC compensates these collectors for the discarded units transported to a recycler for processing.

MRC Recyclers and Renovation

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

Renovators as MRC No-Cost Drop-Off Points

MRC lists California-based renovators that contract to serve as used mattress collection locations on its [Bye Bye Mattress Recycling Locator](#). In 2020, seven renovators served as no-cost collection points for residents, retailers, and commercial entities. MRC transports unrenovated units collected at these sites to recyclers for dismantling. In 2020, MRC transported 30,502 units (equivalent to a weight of 1.67 million pounds of material) from these renovators to MRC recyclers. This is a slight decrease from the 30,909 units MRC transported from renovators to recyclers in 2019. The decrease is attributed to the closure of three renovators from March to May 2020 during the COVID-19 pandemic that served as no cost mattress collection locations.

In 2020, MRC also met with two renovators about becoming new no cost collection points and will continue efforts to identify other renovators that could serve as drop-off points.

Renovators on [ByeByeMattress.com](#)

Consistent with California's solid waste management hierarchy and to increase California consumers' access to MRC's collection network, MRC contracts with renovators that comply with SB 254 and other California and federal bedding requirements to serve as no-cost collection locations. These locations are included on its [Bye Bye Mattress Recycling Locator](#).

Renovators and Program Development

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

In 2020, MRC was unable to evaluate the feasibility of offering CIP at permanent collection sites (including possibly renovators) because 2020 was an extraordinary year. It began with COVID-related site closures in the spring followed by volume surges in the

latter half of the year. Furthermore, Habitat for Humanity ReStore in Oakland (MRC's first permanent collection site to offer CIP) temporarily suspended payments due to the COVID-19 pandemic. MRC will evaluate the efficacy and accounting controls necessary to offer CIPs at permanent collection sites and discuss findings in future annual reports.

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

Education and Outreach to Renovators

During program development and in subsequent years, MRC has informed all known renovators about their obligations and opportunities under SB 254. Renovators receive the same program updates that MRC sends to retailers and other program participants. Therefore, MRC has implemented the program consistent with both this tier of the waste management hierarchy and the Legislature's intent that the program not undermine used mattress resale, refurbishment and reuse operations.

Recycling

Recycling is the third priority in California's waste management hierarchy. The program is designed to increase the number of discarded mattresses diverted from California's landfills and increase recycling of post-consumer mattress materials. To achieve this result, MRC has established a robust, diverse and geographically accessible no-cost mattress collection network that is expanding and continually improving. MRC funds this collection network to improve the recyclability of mattresses and provides enclosed containers to prevent weather damage during storage and transport.

Once a recycler receives a discarded mattress, it dismantles the unit and separates the component materials for sale or use in secondary markets. Materials for which no market exists or that cannot be recycled (because they are contaminated or mixed with other materials) are usually landfilled.

MRC's Plan outlines ten strategies to maximize mattress recycling:

1. **SWF Compensation:** MRC compensates SWFs and other collection locations at negotiated rates for handling mattresses that they accept. MRC also pays for storage containers that SWFs may use to transport the collected units to recyclers for dismantling.
2. **Mattress Retailers (Retailer Take Back Obligation):** Mattress retailers must, upon request, pick up a consumer's discarded mattress at no cost when they deliver a new mattress. This is an important way for California consumers to access the MRC network in a convenient manner. Furthermore, by diverting mattresses from the ordinary solid waste collection system in this manner, fewer mattresses are

contaminated when they are collected and mixed with other municipal solid waste and more mattresses can be recycled.

3. **No-Cost Retailer Recycling:** Retailers can recycle mattresses they pick up through the retailer take back obligation at no cost through MRC's program. See [Mattress Collection](#) and [Retailer Access](#) for more detail.
4. **No-Cost Business Recycling (Commercial Entities):** Commercial entities (such as hotels and educational institutions) can recycle their mattresses at no cost through the program. See the [Mattress Collection](#) and [Commercial Volume Program](#) for more detail.
5. **No-Cost Consumer Drop Offs at SWFs:** California residents may drop off mattresses at no cost at MRC collection locations, which include 172 SWFs statewide as well as 55 other convenient locations. See the [Mattress Collection](#) section for more detail.
6. **Consumer Incentive:** 11 recycling facilities and one permanent collection site pay an MRC-funded incentive to California residents that deliver discarded mattresses directly to their location. The incentive is \$3 per unit, limited to five units per vehicle per day. See [Consumer Incentive Payment](#) for more detail.
7. **MRC Recyclers' Target:** MRC's recyclers are responsible for dismantling discarded mattresses and foundations, selling or otherwise identifying a use for the reclaimed materials in secondary markets, and disposing of the waste or otherwise unrecyclable material (usually in landfills). A recycler has financial incentives to recycle as much of a mattress as it can because it keeps the revenue it earns from the sale of those materials in secondary markets and incurs costs when sending waste and unrecyclable materials to landfills. To further incentivize the amount of mattress materials recycled through the program, MRC's recycler contracts require that they recycle 75% by weight of the units they process. In practice, however, some recyclers have encountered difficulty meeting this requirement. See [Program Disposition Data](#) for more detail.
8. **Mitigate Illegal Dumping:** MRC compensates entities participating in its Illegally Dumped Mattress Collection Initiative in exchange for providing data about the number of illegally dumped mattresses in their communities and collecting the dumped units. This information identifies those areas of the state where illegally dumped mattresses are most prevalent and guides MRC's efforts to mitigate illegal dumping activity. See [Mitigation of Illegal Mattress Dumping](#) for more detail.
9. **Prevent Bedbug and Other Contamination:** A mattress may not be recyclable if it is wet, heavily soiled or contaminated by bedbugs. Although contamination affects relatively few units, MRC educates recyclers and collection sites on how to prevent and properly manage bedbug and other contamination, and thereby increase the

amount of mattress materials that can be recycled annually. See [Collection Site](#), [Mattress Management](#) and [Recycler Procedures](#) for more detail.

10. **Research on Better Markets for Select Materials:** MRC undertakes short-term, high-impact projects that can increase the amount of wood, fiber and pocketed coils that can be recycled, thereby increasing MRC's overall recycling rate. See [Research](#) for more detail.

Composting

Coconut fiber from mattresses can be composted. The composting facility grinds the fiber to reduce its size to between 4 inches and 6 inches in length, and mixes it with green waste to compost for four to six months. The final compost product is used in commercial agricultural and home gardening applications. In 2020, one MRC recycler sent 27,680 pounds of coconut fiber to compost facilities.

Foundation wood is also theoretically appropriate for composting. However, efficient composting requires that the wood be reduced to a small particle size that both has a high surface area to volume ratio and provides good structure to the compost mixture. This requires aggressive shredding or grinding to reduce the foundation wood to particles that are 3 inches or less in diameter, with most between 0.5 inches and 2 inches. In addition, the shredding process must remove most of the metal contamination (such as nails and staples used to assemble the foundation). Both of these requirements make composting foundation wood impractical for MRC's recyclers. As a result, MRC's recyclers processed no foundation wood into composting material in 2020, and instead processed most of it into mulch.

In 2021, MRC will continue research on alternative end markets for mattress wood. Details on this effort are found in [Research](#).

Biomass

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

In 2020, four MRC recyclers sent 3,225,457 pounds of wood to biomass. They chose this approach either because it was financially more attractive than incurring the cost both to transport the wood to a mulcher and pay the mulching operation's tipping fee or because local mulching companies rejected the material due to metal contamination.

In 2021, MRC will continue research to identify alternative markets for post-consumer foundation wood.

Transformation (WTE)

In 2020, one MRC recycler sent incidental loads of pocketed coils (that is, steel springs encased in polypropylene fabric) to a nearby WTE facility when the only pocketed coil processor in the state reached capacity. The WTE facility consumed approximately 26,845 pounds of fabric. The metal coils (approximately 308,713 pounds), were not burned, but were recycled. Although MRC understands that California considers the transformation of solid waste through WTE facilities to be a form of disposal, diverting material for use in WTE facilities is preferable to landfilling the pocketed coils for two reasons:

1. After the WTE burned the pocketed coils, the metal was magnetically extracted and recycled.
2. The heat from the burning polypropylene was used to generate electricity.

Both of these benefits would have been irretrievably lost had this material instead been landfilled.

Details on pocketed coil deconstruction can be found in [Research](#).

In 2020, MRC explored options for recycling foundations that a former recycler had crushed, baled and then abandoned in several warehouses in the state. In their crushed and baled state, these units could not be recycled manually. MRC sent wood foundation bales weighing 601,960 pounds to a WTE facility that burned the wood (approximately 520,093 pounds) and magnetically extracted the metal (approximately 81,867 pounds) for recycling.

MRC notes that only two WTE facilities remain in California. Furthermore, MRC is diligently seeking to identify better ways to dismantle and use some of the hard-to-recycle mattress materials (wood, fiber and pocketed coils). For these reasons, it is likely that MRC recyclers will send only de minimis amounts of mattress materials to WTE facilities in future years.

Landfill

Under their contracts with MRC, recyclers must recycle 75% by weight of the units they process. Nevertheless, we recognize that this may not always be feasible. MRC recyclers dispose of non-recyclable materials and residue in environmentally safe landfills. This material may include entire mattresses or foundations and mattress materials that:

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

MRC recyclers do not track landfill disposal data by material type, making it impossible for MRC to provide data regarding the exact quantity of specific materials that its recyclers landfilled in 2020. However, given that recyclers landfilled some whole units, as well as separated materials, MRC assumes that at least some quantity of every mattress material type (e.g., steel, foam, fiber and wood) was landfilled. MRC recyclers landfilled 19,286,140 pounds of material in 2020, a decrease of 20.9% from 2019. The significant decrease is attributed to the fact that:

- In 2020, recyclers shipped pocketed coils to a centrally located shredding facility that separated the steel for recycling.
- Recyclers found purchasers for more cotton due to improved transportation costs.

The total quantity of material that MRC recyclers disposed of (that is, WTE plus landfill) decreased between 2019 and 2020, both in total (by 21.0%, from 24,450,691 to 19,312,985 pounds) and as a percentage of total materials processed (by nearly 7 percentage points, from 29.5% to 22.9%).

To further reduce the amount of mattress materials disposed of in landfills or at WTE facilities, MRC conducted a mattress recycling waste characterization study in 2021. The purpose of this study is to quantify the most commonly disposed of mattress materials and identify strategies for reducing those amounts. Details on the waste characterization study can be found in [Research](#).

Coordination With Existing Infrastructure

MRC must coordinate with existing used mattress collection programs and recycling programs, including nonprofits, and meet the requirements of Cal. Pub. Res. Code § 42987.1(i). Since 2016, MRC has demonstrated year-over-year growth in the collection network, increasing the number of collection sites, bulky item collection programs, events and CVP activity. See [Collection Site Types](#) for more detail.

Existing Used Mattress Collection Programs

Solid Waste Facilities

In 2020, MRC signed contracts with 10 additional permitted SWFs, bringing the collection network's cumulative total of participating SWFs to 172. To expand participation from this segment of the waste industry, MRC in 2017 began to identify potential new locations from the list of SWFs that report landfilled mattresses to CalRecycle. MRC conscientiously contacted each SWF on the list that was not already part of our collection network to explain the benefits of working with MRC. As a result of these and other recruitment efforts, MRC has added 10 permitted SWFs to the collection network.

Bulky Item Collection Programs

In 2020, MRC used data from its 2018 study of statewide curbside bulky item collection programs to target additional entities that could participate in the program. To further coordinate with existing used mattress collection programs and increase consumer access to no-cost recycling in California, MRC contracts with municipalities and franchise haulers that provide curbside bulky item pickup at no additional cost. By the end of 2020, 21 bulky item programs and 44 SWFs that consolidate mattresses collected at curbside in an MRC-provided container have joined the collection network. In 2021, MRC will continue efforts to target additional bulky item collection programs that could participate with MRC.

Retailer Take Back

Many mattress retailers collected units from their customers before the program launched. MRC leverages this pre-existing practice by working with retailers to bring these mattresses to MRC's recyclers, either by direct drop-off or through the CVP program. This practice benefits both the mattress consumer and retailer and increases the volume of mattresses diverted from landfills.

Collecting mattresses directly from retailers also increases the likelihood that the collected mattress will be recyclable, as compared to units obtained from SWFs and bulky item collection programs. When mattresses are mixed with regular trash and other municipal solid waste, they can be crushed and contaminated to the point that few or no parts of the units can be recycled. Discarded units obtained directly from retailers tend to be dry and cleaner, allowing the recycler to reclaim more and better quality materials that can command higher prices.

Other Relevant Parties

MRC further uses the existing solid waste infrastructure to expand its collection network by:

- Coordinating with municipalities and franchise haulers to hold mattress collection events;
- Contracting with CRV recycling centers, Local Conservation Corps, nonprofits, retailers and mattress renovators to act as collection locations.

Existing Recycling Programs, Including Nonprofit Mattress Recyclers

In April 2015, MRC requested proposals to provide transportation and recycling services at locations throughout the state. As part of this process, MRC contacted all known mattress recyclers in California (including nonprofit recyclers) and publicized the request by posting it on MRC's website. MRC also visited all active for-profit and non-profit mattress recyclers in California to assess their capabilities, interest in participating in the

program and future plans. Among the companies that responded to our request were three existing nonprofit and 11 for-profit recyclers. After evaluating the proposals based on the price offered to provide the requested recycling services, recycling experience, quality of proposal and facility capabilities, MRC awarded contracts to six recyclers (including four for-profits and two nonprofits). Five were existing mattress recyclers and one was an existing recycler of other products.

Since the program launched in 2015, MRC's recycler network has evolved. Several of the initial recyclers changed or added facility locations, others are no longer under contract with MRC and MRC has added several new recyclers as the program has grown.

In December 2017, MRC requested proposals to better serve the San Francisco Bay Area, Fresno, the city of Los Angeles, Los Angeles County and Orange County. Likewise, in October 2018, MRC requested proposals to serve the city of Fresno or Fresno County, Tulare County, Kings County or Madera County.

In deciding whether to award recycling contracts, MRC has consistently considered the same factors: price, recycling experience, quality of proposal and facility capabilities. Each of the recyclers that MRC added in 2017 and 2018 had experience recycling other products, both in California and elsewhere.

As of December 31, 2020, eight MRC recyclers operated thirteen facilities (including three operated by a nonprofit). Of the original recyclers, two are no longer under contract with MRC (including a nonprofit), but two others (including a nonprofit) have each added mattress recycling locations. See [Appendix B](#) for a list of MRC's existing recyclers (and their locations). In coming years, MRC intends to request new proposals for all existing contracts in the state.

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

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

- To bring large quantities of discarded units into the program efficiently, MRC leverages existing retailer take back practices and contracts with California's existing solid waste collection infrastructure to become convenient no-cost mattress collection sites;
- MRC strategically selects collectors and recyclers to build a network that both provides California residents with statewide access to recycling services and minimizes transportation costs.

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

Prioritization of In-State Processing Facilities

In 2020, MRC only used in-state processing facilities to recycle program mattresses. See [Appendix B](#) for the list of MRC recyclers. In 2021, MRC does not intend to use any out of state processing facilities.



Program Objectives and Activities

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

14 CCR § 18962(a)(2)(B) — Describe how the program will meet the requirements of subdivisions (d), (g), (i), (j), (k), (l), (m), (o), and (p) of section 42987.1 of the Public Resources Code.

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

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

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

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

Cal. Pub. Res. Code § 42987.1(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.

Cal. Pub. Res. Code § 42987.1(k) — Establishment of a financial incentive to encourage parties to collect for recycling used mattresses discarded or illegally dumped in the state.

Cal. Pub. Res. Code § 42987.1(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.

Cal. Pub. Res. Code § 42987.5(a)(1)(B) — The state mattress recycling goals.

Cal. Pub. Res. Code § 42987.5(a)(1)(C) — On or before July 1, 2020, metrics and goals for increasing consumer convenience for used mattress dropoff, disposal, and recycling in a way that, notwithstanding this subdivision, applies to the entire state regardless of socioeconomic conditions.

Cal. Pub. Res. Code § 42987.5(a)(1)(D) — On or before January 1, 2021, convenience goals to be effective January 1, 2022, specific to each of the following:

- (i) (I) Consumer access to the program, including at least one permanent mattress dropoff location in each county. The requirement to have at least one permanent mattress dropoff location in each county shall not apply to a county with a population of less than 2,000 people as long as the organization continues to provide at least two collection events in the county each year. The department may require additional dropoff locations to ensure that consumers have sufficient convenient access to dropoff locations.
 - (II) The mattress recycling organization shall provide no-cost freight services to any mattress retailer, health care facility, educational facility, military base, or lodging establishment that has at least 100 used mattresses to pick up at one time.
- (ii) Retailer access to the program.

Cal. Pub. Res. Code § 42987.5(b) — Beginning July 1, 2019, and annually thereafter, the annual report required pursuant to Section 42990.1 shall demonstrate the mattress recycling organization’s good faith effort to comply with the goals established pursuant to this section.

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

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

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

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

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

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

Cal. Pub. Res. Code § 42990.1 (l) — For reports submitted on and after April 1, 2020, a demonstration of good faith effort with the state mattress recycling goals established pursuant to Section 42987.5.

Cal. Pub. Res. Code § 42990.1 (m) — For reports submitted on and after July 1, 2021, all of the following:

- (1) A report on activities, which the mattress recycling organization shall undertake, to meet consumer and retailer accessibility goals, and on the progress the organization has made in meeting those goals, and on the organization’s planned efforts to meet those goals. Factors to be considered may include, but are not limited to, availability of retailer take-back options, proximity to recyclers and no-cost collection points, availability of no-cost local curbside collections services, and proximity to collection events.

Cal. Pub. Res. Code § 42990.1(o) — For reports submitted after January 1, 2020, the progress toward attainment of the goals included in the organization’s mattress recycling plan submitted pursuant to Section 42987.1.

Program Objectives and Activities

Convenience

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

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

Pursuant to this requirement, the plan stated that MRC would establish no-cost mattress collection opportunities in each county in California. We discuss the results of these efforts toward the end of the [Residential Access](#) section.

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

Customer Analytics measured access for all California residents including those living in rural counties and Environmental Justice communities to MRC’s collection network using a 15-mile benchmark. In its analysis, the program’s mattress collection network was defined to include all drop-off locations (recyclers, collection sites, collection events) and no-cost curbside bulky item collection programs that send their mattresses to MRC recyclers for dismantling. Because collection events are not permanent collection sites, Customer Analytics separately evaluated resident access by considering only permanent options (recyclers, collection sites and curbside bulky item collection programs). For a full description of the methodology used, see [Appendix D](#).

Table 10 shows the percentage of all California residents living within 15 miles of MRC’s collection network in 2020 with regard to both MRC’s permanent collection network and entire collection network including collection events.

TABLE 10: Percent of California Residents Living Within 15 Miles of MRC’s Collection Network

Population Category	Permanent Collection Network & Collection Events	Permanent Collection Network Only
All Residents	98.6%	96.9%
Residents in Rural Counties	93.2%	91.8%
Residents in Environmental Justice Communities	99.8%	98.5%

Since retailers are a large source of recycled mattresses because of the discarded units they often collect when delivering new mattresses to their customers, Customer Analytics measured retailers’ access to MRC’s collection network by calculating the percent of California’s population that lives near no-cost collection sites that accept discarded mattresses collected by retailers, including MRC recyclers, permanent collection sites and CVP locations.

This reflects retailers’ access to MRC’s retailer collection options because retailers must be located near their customers. If consumers are close to MRC’s network, then the network is accessible to retailers. As shown in Table 11, the analysis used a radius of 20 miles for urban counties and 40 miles for rural counties. See [Retailer Access](#) section for further details. This analysis shows that the program’s collection network is accessible to California retailers.

TABLE 11: Percent of California Residents Living Within 20 Miles and 40 Miles of MRC’s Collection Network for Retailers

Distance from Collection Network for Retailers	Percent of Residents
Urban: All Residents Within 20 Miles	90.6%
Rural: All Residents within 40 Miles	96.3%

Residential Access

In 2020, 98.6% of California’s residents lived within 15 miles of MRC’s mattress collection network, including recyclers, collection sites, curbside bulky item collection programs and collection events. Excluding collection events, statewide access was 96.9%.

This analysis, however, understates the access that California residents have to no-cost mattress recycling because it does not take into consideration the impact of the retailer take back obligation. As discussed more fully in the [Program Collection, Transportation and Processing](#) chapter, a retailer that delivers a mattress to its customer must offer to pick up the customer’s discarded mattress at no cost.

[Appendix B](#) contains a list of all locations in MRC’s mattress collection network.

One Collection Site or Event in Each County

In a typical year, MRC maintains at least one permanent collection site in 56 of the state’s 58 counties and the remaining two counties are served through collection events. Despite the many challenges of the COVID-19 pandemic, MRC maintained a consumer drop-off option in all but one county during 2020 (in the unserved county, officials chose to postpone scheduled events because of the COVID-19 pandemic). However, in 2021, MRC anticipates all counties will resume being served through at least one permanent site or event.

MRC seeks to establish a permanent collection site in each county, but this may not be practical in sparsely populated counties. For example, officials in Alpine County (population 1,120) and Trinity County (population 12,700) inform MRC that their residents are best served by biannual collection events. MRC continues to discuss the benefits of having a permanent collection site with county officials and will provide an update in the 2021 Annual Report.

Residential Underserved Areas

The 2019 convenience analysis showed that more than 90% of California residents had access to the program’s permanent collection options and collection events. As a part of that analysis, MRC decided to explore how access could be improved in Calaveras, Lake, Modoc, Mono and Plumas counties.

Table 12 describes MRC’s progress in each of these five counties:

TABLE 12: 2020 Activities in Counties Identified as Underserved in 2019

County	Progress Made in 2020
Calaveras	MRC unsuccessfully attempted to recruit two county-owned solid waste facilities to become permanent collection sites and discussed hosting more collection events in remote areas of the county. MRC will continue efforts to increase residential access in Calaveras County in 2021.
Lake	In addition to program access through the county’s existing bulky item collection service, MRC established one new permanent no-cost collection site in the city of Clearlake.
Modoc	MRC attempted to recruit a county-owned facility to become a second collection site and encouraged the county to participate in the Illegally Dumped Mattress Collection Initiative. In 2021, MRC persuaded an existing permanent no-cost collection site in Modoc County to expand days of operation from two to five days per week.
Mono	MRC met with one county-owned solid waste facility to explain the benefits of joining the program. The county is evaluating the MRC collection site operations in neighboring jurisdictions and MRC expects the conversation to resume in 2021.
Plumas	MRC established a new permanent no-cost collection site and urged a county-owned SWF to become a second site in the county. In 2021, MRC persuaded an existing permanent no-cost collection site in Plumas County to expand days of operation from one day a week to five days per week.

Next Steps

In 2020, Customer Analytics' analysis showed that more than 98% of California residents have access to the program's permanent collection options and collection events. Based on that analysis, MRC decided to explore how to improve access in Contra Costa, Placer and Stanislaus counties. In future years, we will seek to improve accessibility in these areas by targeting them for program expansion opportunities.

Challenges to Expanding the Collection Network

In 2020, the COVID-19 pandemic disrupted MRC's collection network, limiting its ability to make in-person visits to potential collection sites. The pandemic also caused many collection sites and bulky item collection services to suspend operations and forced MRC to cancel collection events and curtail normal consumer education and outreach efforts.

In 2020, the COVID-19 pandemic temporarily closed permanent collection sites in 25 counties — Fresno, Kern, Lake, Los Angeles, Marin, Merced, Modoc, Monterey, Plumas, Riverside, Sacramento, San Bernardino, San Joaquin, San Luis Obispo, San Mateo, Santa Clara, Shasta, Solano, Sonoma, Stanislaus, Sutter, Tehama, Tulare, Tuolumne and Yolo. A majority of these sites were only closed from March through May. MRC hosted collection events in nine of these counties and specifically targeted events in San Francisco and Bakersfield because residents in these communities had no other convenient access to the program either within the county or within 15 miles of the site whose operations were suspended. See [Program Collection, Transportation and Processing](#) section for further explanation.

An ongoing challenge that MRC faces is that some SWFs refuse to become a permanent no-cost collection site because they make money by charging residents to dispose of their mattresses. Under California law, MRC will recycle mattresses collected by SWFs only if they collect those units without charge to the resident. In exchange, MRC pays a participating SWF a reasonable amount for accepting, collecting, storing, transporting and handling discarded units. MRC's negotiated compensation is intended to cover the SWF's direct costs to provide these services. In addition to receiving compensation for handling units, a SWF that sends units to MRC recyclers receives another valuable benefit because it either does not incur the cost of landfilling those units or does not consume its valuable landfill space by burying mattresses.

Some SWFs, however, currently charge exceedingly high disposal fees for mattresses (up to \$58 and perhaps more per unit). Although MRC is prepared to compensate SWFs for the reasonable costs they incur in handling mattresses, MRC will not pay them the same high rates that they currently charge consumers. For this reason, some SWFs choose not to participate in the program.

MRC anticipates that if not all SWFs participate, the program's ability to increase the number of units collected annually will be limited.

In addition to SWFs that are influenced by financial motivations, other SWFs do not participate in the program because:

- They lack internal resources to review and complete the contracting process.
- A franchise hauler that operates a SWF and currently has a multiyear contract with the local municipality it serves may not be able to negotiate to become an MRC collection site while that contract remains in effect.
- They lack the logistical capability to participate in the program (e.g., the facility lacks space for a 53-foot trailer; has insufficient labor to collect, store, transport and handle the units for MRC; lacks appropriate loading equipment).
- They receive very few discarded units.

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

- California Redemption Value (CRV) locations;
- Nonprofits, including Goodwill, Salvation Army, and Habitat for Humanity;
- Local California Conservation Corps, which provide both permanent collection sites and event staffing for community collection events;
- Mattress retailers that allow the public to drop off discarded units at no cost; and
- Local businesses that allow the public to drop off discarded units at no cost.

MRC is flexible with contracting terms and logistical elements to encourage SWFs and other alternative entities to join its network and expand residential access.

Rural County Access

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

For purposes of this report, MRC has defined a rural county to be consistent with Cal. Pub. Res. Code § 40184, which in general defines a rural county as one that disposes of less than 200,000 tons of waste annually. A county may be defined as rural one year and not the next, which complicates year-over-year comparisons, but the majority of counties defined as rural in 2019 were also considered rural in 2020. Based on 2019 [waste disposal data](#) collected by CalRecycle (the most recent data available at the time this report was submitted), the following 28 counties meet the [rural county definition](#):

Alpine, Amador, Calaveras, Colusa, Del Norte, El Dorado, Glenn, Humboldt, Imperial, Inyo, Kings, Lake, Lassen, Madera, Mariposa, Mendocino, Modoc, Mono, Napa, Nevada, Plumas, San Benito, Siskiyou, Tehama, Trinity, Tuolumne, Yolo and Yuba. In 2020, they covered 43.8% of the state's geographic area but accounted for only 5.2% of its population. In 2020, MRC's collection network served 27 of the 28 rural counties. Had Alpine County officials not postponed their scheduled events due to the COVID-19 pandemic, all 28 rural counties would have had a least one no-cost drop-off option for their residents.

In 2020, 93.2% of California's rural residents were located within 15 miles of MRC's collection network, including all permanent collection options (recyclers, permanent collection sites and curbside bulky item collection programs) and collection events. When excluding collection events, rural county accessibility falls slightly to 91.8%. Both metrics represent an increase from 2019.

California residents in rural counties are accustomed to driving longer distances for services, such as hospitals and grocery stores, when compared to urban residents. With this in mind, MRC also analyzed how many rural county residents were within 25 miles of MRC's collection network. That analysis shows that 97.1% of California's rural county population lives within 25 miles of the program's collection network including all permanent collection options (recyclers, permanent collection sites and curbside bulky item collection programs) and collection events, demonstrating the program's success in providing access to mattress recycling in rural counties.

Based on Customer Analytics' 2020 analysis, MRC has decided to explore how network access can be further improved in Alpine, El Dorado and Trinity counties. MRC will consider stakeholder feedback in evaluating options for increasing access in these areas.

Some stakeholders have also noted that permanent sites in some rural counties are not open daily and have urged MRC to persuade those sites to extend their hours of operation. In response, in 2021, sites in Plumas and Modoc counties have agreed to expand the number of days a resident may drop off a mattress. MRC will continue to seek to improve accessibility in other underserved areas.

Environmental Justice Community Access

Cal Pub. Res. Code § 42987.1(m) requires that the program develop strategies for collecting used mattresses for recycling from "areas and communities that face unique challenges associated with proper waste management such as poverty, language barriers and illegal mattress dumping."

Pursuant to this requirement, MRC has consulted with the California Environmental Protection Agency's (CalEPA) Environmental Justice Task Force (EJ Task Force) and other stakeholders. MRC has identified the relevant communities (which we refer

to as “EJ communities”) using CalEPA’s CalEnviroScreen 3.0 — an environmental mapping program that identifies California communities by census tract that are disproportionately burdened by and vulnerable to multiple sources of pollution, taking into account indicators such as poverty and linguistic isolation. (A census tract is a small geographic area defined for statistical purposes by the U.S. Census Bureau.) See [Appendix D](#) for a more detailed explanation of our methodology for identifying EJ communities and evaluating their access.

In 2020, 99.8% of Californians who resided in EJ communities lived within 15 miles of MRC’s collection network, including permanent collection options (recyclers, collection sites and curbside bulky item collection programs) and collection events. Excluding collection events, this number drops slightly to 98.5%.

In some EJ communities, the distance to MRC’s collection network is substantially less than 15 miles because many communities are served by no-cost curbside collection services. (For those residents, the distance is the number of feet from their residence to the curb.) In fact, of the 65 sites serving curbside bulky item collection programs that participate in MRC’s program, 40 of them serve EJ communities. We are also aware that 17 of these 40 sites serve multifamily households at no cost. No-cost curbside collection allows residents that cannot transport their discarded mattress to a collection site to still access MRC’s recycling network.

Despite the challenges presented by the COVID-19 pandemic, MRC enhanced these residents’ access to the collection network by holding 37.7% (23 of 61) of its 2020 collection events in EJ areas. In addition, residents of EJ communities that have retailers deliver their new mattresses are also served because those retailers must offer to take back the resident’s discarded mattresses.

In addition, MRC uses multicultural outreach consultants to advise MRC how to communicate most effectively with residents of EJ communities and stakeholders, as well as identify new opportunities to promote MRC’s collection network in EJ communities. See [Education and Outreach](#) section for more information.

Underserved Environmental Justice Communities

In MRC’s 2019 Annual Report, we reported that we would seek to improve access to the program for residents living in Stanislaus, Kings and Contra Costa counties. [Table 13](#) describes MRC’s progress toward that goal in 2020.

TABLE 13: 2020 Activities in Selected Counties

County	Progress Made in 2020
Contra Costa	MRC hosted seven collection events in Contra Costa County (in the cities of Brentwood, Hercules and Richmond). MRC met with the cities of El Cerrito and San Pablo about hosting collection events. We also met with Contra Costa Transfer Station, Golden Bear Landfill, Keller Canyon Landfill, and two retailers to become permanent no-cost collection sites.
Kings	MRC hosted one collection event in Stratford in December 2020.
Stanislaus	MRC met with the city of Modesto and its haulers to discuss implementing a new collection site.

Based on our convenience analysis using CalEnviroScreen data, MRC decided to explore in 2021 how access could be improved in Imperial, Kings, and Santa Clara counties. This selection allows MRC to provide additional support to EJ communities in both urban and rural geographies. MRC will use GIS analysis to target areas where we can increase access in these counties and will provide an update in the next annual report.

Additionally, in Spring 2021, MRC funded three projects to address illegal dumping, two of which involve EJ communities. MRC will monitor these projects and provide updates in future annual reports. See [Mitigation of Illegal Dumping](#) section for further detail on these projects.

EJ-Focused Conferences and Working Groups

In 2020, MRC sponsored or participated in a variety of conferences to gain and share knowledge about illegal dumping as well as the challenges EJ community leaders face with educating their residents about and encouraging them to use available recycling options, including the following:

- CalEPA Online Environmental Engagement: Building Our Skills Together (June),
- California Resource and Recovery Association (August),
- CalRecycle EJ Symposium: Planning for Justice (January),
- Central California Environmental Justice Roots of Resistance Conference (April),
- Free Training for EJ 101 Leaders & Production Team – Community Resiliency Model (July),
- Keep America Beautiful National Conference (February),
- National Zero Waste Conference (December), and
- The Center for Community Action and Environmental Justice Urban Planning Crash Course (September).

Attending these events also allows MRC to make community leaders and influencers more aware of resources they can access through Bye Bye Mattress and to gather

feedback to improve our education and outreach. The stakeholders MRC meets through these events also help us expand the collection network.

Coordination with CalRecycle and CalEPA Environmental Justice Task Force

Collaborating with CalRecycle and CalEPA's EJ Task Force, MRC communicates with stakeholders and learns about opportunities to share information about our collection network and resources available on ByeByeMattress.com and MRC's website. The EJ Task Force coordinates CalEPA's compliance and enforcement work in areas that are burdened by multiple sources of pollution and are disproportionately vulnerable to their effects. The EJ Task Force develops new initiatives in communities where increased compliance with state and local environmental requirements has the potential to have the greatest impact. Given the significant network and resources available through these organizations, MRC engages with the EJ Task Force to publicize how residents in EJ communities can conveniently access mattress collection and recycling services.

In 2020, MRC worked with CalEPA to develop an EJ listserv email to share information about the Illegally Dumped Mattress Collection Initiative and promote resources available on ByeByeMattres.com and MRC's website. Listserv members were encouraged to use the mattress recycling information (provided in both English and Spanish) in their residential communications and to inquire with MRC about participating in the Initiative.

Coordination with Other Parties

Through attending CalEPA and EJ events, MRC is introduced to dozens of environmental justice advocates and groups active in the EJ community. In 2020, MRC coordinated with the following groups to increase collection opportunities and residential awareness of mattress recycling:

Identifying Violations Affecting Neighborhoods (IVAN)

IVAN connects California communities with government agencies to help solve local environmental problems. Each IVAN committee consists of residents and environmental enforcement agencies that review and discuss environmental complaints, including illegal dumping. In 2020, MRC communicated with IVAN members in Tulare, Fresno and Kings counties, and continues to work with them to disseminate recycling information to their residents.

Central California Environmental Justice Network (CCEJN)

In late 2020, MRC collaborated with CCEJN to support a community wide collection event organized by their youth-based afterschool program — Youth Environmentally Savvy (YES!). The program encourages environmental stewardship, advocacy and leadership among local area youth in the cities of Stockton, Modesto, Madera, Fresno, Kettleman City and Delano. Students work throughout the school year to address an environmental problem in their area. The 2019-2020 Fresno YES! students chose to

create a waste collection event to combat illegal dumping of common items seen in their alleyways and streets.

MRC teamed up with a Fresno Economic Opportunity Council Local Conservation Corps (FLCC) to help the students collect mattresses for recycling at their Spring 2021 event. MRC also provided the students with resources to promote the event and mattress recycling information to share with their neighbors and peers. MRC will continue to collaborate with CCEJN and Local Conservation Corps to support YES! program cohorts in Fresno and other areas in the future.

Valley Improvement Projects (VIP)

VIP, an environmental group advocating for environmental justice in Stanislaus County introduced MRC to a Modesto city councilmember. This introduction led to MRC collaborating with the city on a billboard to promote permanent no-cost collection sites in the city. MRC will continue to work with VIP and the councilmember to educate residents and find solutions to address illegal dumping.

Education and Outreach

The data MRC uses to identify EJ communities also largely influences where MRC concentrates its efforts in contacting local officials and media, as well as where MRC advertises. Specifically in 2020, MRC:

- Distributed mattress recycling information to mayors, city council members, county officials and Council of Governments and asked them to promote mattress recycling options with their residents.
- Provided collection sites and event hosts with publicity toolkits and asked them to share resources that MRC provides to their community.
- Encouraged media coverage about mattress recycling and submitted op-eds or letters to the editor.
- Asked public service announcement directors to use the “Stop Illegal Dumping” campaign materials.
- Emailed new homeowners and renters about their mattress disposal options (retailer take back, mattress drop-off sites or their local bulky item collection program).
- Advertised in Spanish and several Asian languages.
- Placed ads with minority-owned media and media with large Black, Latino and Asian-Pacific Islander audiences.

In 2021, MRC will survey Spanish-speaking residents and design a Spanish language advertising campaign. Most of the audience MRC intends to survey will live in an EJ community. We also anticipate attending community events and festivals again now that the impact of the COVID-19 pandemic is diminishing. Finally, we will schedule our 2021

community outreach booth tour to focus on EJ communities. See [Education & Outreach](#) for further details about MRC's efforts to educate residents.

Retailer Access

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

- Drop them off at an MRC recycler;
- Drop them off at an MRC CVP collection site;
- Request that MRC pick them up from the retailer through CVP; or
- Drop them off at a CVP consolidation location.

For ease of reference, we will refer to these options as the retailer collection network.

Through CVP, MRC provides no-cost trailers to retailers that collect at least 100 mattresses per month. Retailers aggregating smaller volumes can schedule a no-cost pickup with MRC when they reach the 100 unit threshold. By the end of 2020, MRC had established 61 CVP sites with permanent on-site trailers, providing service to over 304 retail locations. Finally, for retailers located in rural areas that either do not generate or lack the ability to store enough units to qualify for CVP, MRC offers consolidation trailers that multiple retailers can use to load their customers' discarded units. See [Mattress Collection](#) for further details on each of these options.

Additionally, transporting discarded units directly to MRC recyclers or permanent collection sites which accept units from retailers is a convenient option for retailers located nearby. To make this option more convenient, MRC requested that more collection sites accept units from retailers at no cost to the retailer. This change nearly doubled the number of collection sites that retailers may access from 69 in 2019 to 104 in 2020. MRC continues to expand retailer access at permanent collection sites and will provide an update in future annual reports.

To encourage more retailers to recycle units they collect through the program, MRC recruits some retailers (primarily those located in rural areas or areas that are currently underserved by the program's collection network) to become no-cost collection sites. In exchange, MRC provides the retailer with a container, transports the units to an MRC recycler and pays the retailer for handling collected mattresses. MRC also promotes the site on the [Bye Bye Mattress Recycling Locator](#). The retailer benefits from this relationship because MRC pays to transport and recycle the units, and MRC promotes the retailer in its community as a supporter of mattress recycling in California.

Beginning in January 1, 2022, CalRecycle's baseline and goals established pursuant to Cal. Pub. Res. Code § 42987.5(a)(1)(D)(ii) requires that 95% of rural retailers and 80% urban retailers have access to MRC's collection network by 2024. To prepare for this requirement MRC worked with Customer Analytics to calculate the percentage of California's urban and rural population that lives near no-cost retailer collection sites (recyclers, permanent collection sites that accept commercial volume and CVP consolidation locations). CalRecycle surveyed urban and rural retailers and discovered that urban retailers generally drive between five to 25 miles to discard their used mattresses at MRC collection points, while rural retailers stated that they are accustomed to traveling longer distances, with some driving as much as 30 to 50 miles. Based on this information, MRC measured retailer access by using a 20-mile radius for urban counties and a 40-mile radius for rural counties. Customer Analytics' analysis showed that 90.6% of the urban population lived within 20 miles, and 96.3% of the rural population lived within 40 miles, of MRC's retailer collection network. Note that this analysis may understate retailer access because it does not account for retailers whose units MRC picks up directly through the CVP permanent on-site trailer service.

Commercial Volume Program

Under MRC's CVP, businesses and institutions that generate discarded mattresses may drop off their units at MRC recyclers or collection sites that accept commercial volumes. In addition, MRC will pick up mattresses from lodging establishments, educational facilities, mattress retailers, military entities or health care facilities that have at least 100 units to discard at one time. Depending on whether an entity regularly collects the minimum (such as a mattress retailer) or has a less frequent or ad-hoc need for MRC's services (such as a hotel), MRC offers several types of CVP collection sites: CVP on-site trailer sites, temporary CVP sites and consolidation locations.

CVP on-site trailer sites are established for entities that collect at least 100 units per month. MRC provides an on-site trailer for that entity's private use and transportation of the collected units to an MRC recycler on a routine basis. In 2020, MRC's CVP collection network included 61 sites with CVP on-site trailers, an increase of 69% from 2019. Temporary CVP sites serve entities that generate 100 mattresses (but less frequently than monthly). Temporary CVP sites contact MRC to schedule a pickup (called a live load) whenever they reach 100 mattresses. MRC picked up 94 loads from temporary CVP sites in 2020 serving 38 commercial entities. Finally, MRC provides three consolidation locations to accept units from mattress retailers and other commercial entities. These locations are not open to the public.

The number of each CVP site type that MRC operated in 2020 is shown in [Table 14](#).

TABLE 14: CVP Collection Network

Collection Type	Number of Sites	Site Type	Number of Sites
CVP On-Site Trailer Site	61	Retail	50
		Logistics/Delivery	8
		Mattress Manufacturer	3
Temporary CVP Site (live loads)	38	Lodging	23
		Education	7
		Retail	5
		Military	3
Consolidation Location	3	Consolidation Location	3

Cal. Pub. Res. Code Section 42987.5(a)(i)(II) requires MRC to provide no-cost freight services to retailers, health care facilities, educational facilities, military bases and lodging establishments as of January 1, 2022. To prepare for this requirement, MRC made these entity categories eligible to participate in CVP in 2020. MRC continues to recruit additional retailers to participate in CVP and will report on progress in that regard in the 2021 Annual Report.

Commercial Entities with Small Loads

In addition to the above CVP options, MRC assists lower volume commercial sources in getting discarded mattresses that they collect to MRC recyclers. MRC amended terms in its permanent collection site contracts to allow entities the ability to accept small commercial loads. These collection sites are not reflected in Table 14’s CVP Collection Network, but are designated in [Appendix B](#). By the end of 2020, 104 permanent collection sites offered no cost drop off for small commercial loads, an increase of 51% from 2019. MRC lists these locations on its [Bye Bye Mattress Recycling Locator](#).

Residents’ Access to All No-Cost Mattress Disposal Options

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

To complete its analysis of how many California residents may access either no-cost mattress recycling or no-cost mattress disposal, MRC mapped its collection network and all no-cost curbside bulky item collection programs in the state, regardless of whether they participate in the program.

Based only on MRC’s collection network and all no-cost curbside collection programs in the state, 98.9% of California residents were either served by no-cost curbside collection or lived within 15 miles of MRC’s collection network in 2020 (that is, recyclers, collection sites, curbside bulky item collection programs and collection events). Retailers that take

back discarded mattresses and recycle them through MRC’s program provide consumers additional no-cost collection options, although we have not included this collection stream in our residential access analysis. In 2020, 20% of the mattresses received by the program’s recyclers were delivered directly by retailers or MRC’s CVP transporters. However, we expect that retailers contribute a higher percentage since the units that retailers drop off at no-cost collection sites are not segregated. They arrive at the recycler comingled with mattresses dropped off by residents and other commercial sources.

This analysis is useful as MRC considers new strategies for preventing illegal dumping and improving statewide program accessibility. MRC has been able to increase residential accessibility by focusing recruitment efforts on retailers and communities that offer no-cost curbside collection services. See [Program Collection, Transportation and Processing](#) for further detail on the collection network.

Consumer Incentive Payment

MRC’s plan provides that California residents may receive a Consumer Incentive Payment (CIP) when they drop off discarded mattresses at MRC recyclers. The CIP is \$3 per unit for up to five units per vehicle per day delivered during the recycler’s regular business hours. The CIP is available only to state residents, and not to businesses or government collectors.

The incentive encourages California consumers to manage discarded mattresses responsibly by taking them directly to a contracted recycler for processing. In 2020, 12 of MRC’s 13 recycling locations offered the CIP, as well as one permanent collection site (Habitat for Humanity ReStore), described in Table 15. One recycling facility did not offer CIPs due to permitting restrictions that prohibit public access to the site.

TABLE 15: 2020 MRC Recyclers and CIP Locations

Location	City	CIP in 2020?
Cleaner Earth Company	Santa Maria	Yes
Cristal Materials, Inc.	Compton	Yes
Cristal Materials, Inc.	Los Angeles	Yes
Cristal Materials, Inc.	Los Angeles	Yes
DR3	Livermore	No, permitting issues
DR3	Stockton	Yes
DR3	Woodland	Yes
Green Mattress Recycling	Livermore	Yes
Mat Services	Ontario	Yes
R5 Recycling	Monrovia	Yes
R5 Recycling	Perris	Yes
Rest In Peace	Fresno	Yes
Xtraction Inc.	Fresno	Yes
Habitat for Humanity ReStore	Oakland	Yes

In 2020, CIPs were provided for 196,887 units. Consumers dropped off an additional 34,501 units that did not qualify for CIPs because the delivery either exceeded the five unit per day limit or occurred after normal operating hours. The total of 231,388 units that consumers dropped off at CIP locations represents approximately 15% of all units collected through the program.

Due to the COVID-19 pandemic, three locations suspended CIP payments in March 2020, but two have resumed offering CIP. MRC will provide an update on CIP operations in future annual reports.

Alternate Locations and CIP

CalRecycle has requested that MRC explore offering the CIP at more locations and increasing the amount paid per unit. This, however, is a complex issue. The Mattress Advisory Committee is on record recommending that MRC not increase CIP and the Legislature has expressed its intent that MRC's program not harm renovation.

After carefully considering the potential advantages and disadvantages of increasing CIP and offering it at more locations, MRC has decided not to do so for the following reasons. First, collection sites face many challenges in offering CIP in an efficient, fiscally responsible and secure manner. For example, most collection sites lack staff needed to accept the delivered units in compliance with the CIP rules (such as, no more than five units per day per vehicle) and manage the process. Given the nature of their business, few sites have the cash on hand in small denomination bills needed to disburse CIP when units are dropped off. Even if they have the necessary staff and cash on hand, they also lack the internal controls and accounting system needed to track these transactions and document that CIP was properly disbursed for eligible units received. Finally, CIP tends to attract many residents. Collection sites generally lack the security to protect the cash being disbursed and the space to accommodate lines of residents dropping off mattresses and waiting for their CIP.

Second, when MRC developed its CIP program, it sought input from the Mattress Advisory Committee regarding the level of incentive that consumers should receive when dropping off discarded mattresses and foundations at an MRC recycler. After considering different incentive levels, the committee advised MRC that setting the incentive above \$3 per unit could harm renovation. MRC accepted the committee's advice and capped the incentive at \$3 per unit, for up to five units per vehicle per day. For these reasons, MRC has decided not to increase the CIP at this time from \$3 per unit.

Nevertheless, to explore the feasibility of offering CIP at collection sites, in 2019 MRC established a pilot program with the Habitat for Humanity ReStore in Oakland to offer CIPs. The Oakland ReStore offers residents their choice of a \$3 cash payment or \$5 in store credit that the resident may use at that store either at the time of drop off or a later date. The COVID-19 pandemic, however, disrupted the Oakland ReStore's

operations and its ability to promote CIP in 2020. Therefore, MRC needs more time to evaluate the Oakland ReStore experience before deciding whether to offer CIP at other collection sites.

Program Collection and Disposition Data

Program Collection Data

Based on data that MRC recyclers report through the program, MRC collected 1,511,553 program units for recycling in 2020, reflecting an increase of 4.4% from 2019 to 2020.

TABLE 16: Total Program Units Collected by MRC for 2016 Through 2020

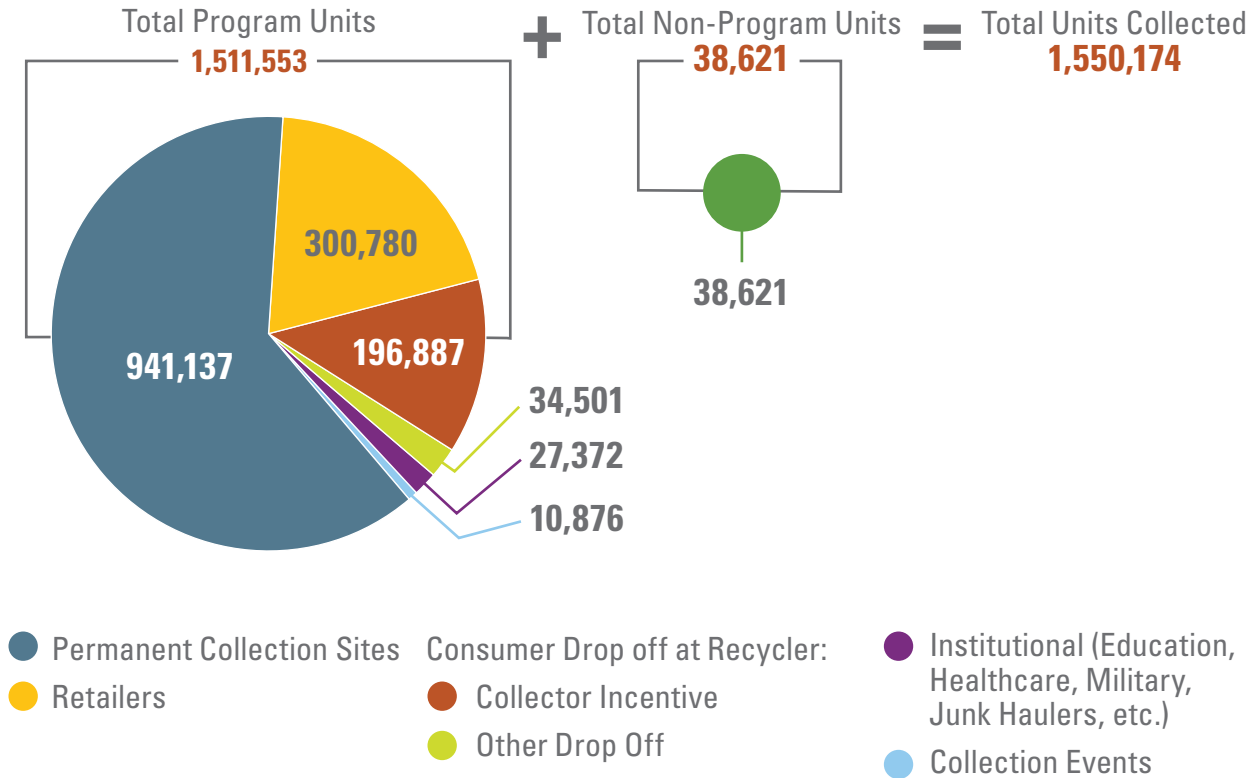
2016	2017	2018	2019	2020
955,059	1,286,757	1,430,363	1,448,284	1,511,553

In 2020, MRC recyclers reported that they accepted for recycling a total of 1,550,174 units (that is, both program and non-program units) collected from the sources shown in Table 17.

TABLE 17: 2020 Units Collected by Source

Source	Units	
Permanent Collection Sites	941,137	
Retailers	300,780	
Consumer Drop Off at Recycler	Collector Incentive	196,887
	Other Drop Off	34,501
Institutional (Education, Healthcare, Military, Junk Haulers, etc.)	27,372	
Collection Events	10,876	
Total Program	1,511,553	
Total Non-Program	38,621	
Total Units Collected	1,550,174	

FIGURE 2: Units Collected by Source



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

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

Program Disposition Data

As discussed in the [Materials Management/Waste Hierarchy](#) section, MRC recyclers are expected to reuse, recycle or send to biomass as much material as is economically practical and feasible. MRC recyclers have reported to MRC that they recycled the following materials from discarded mattresses in 2020:

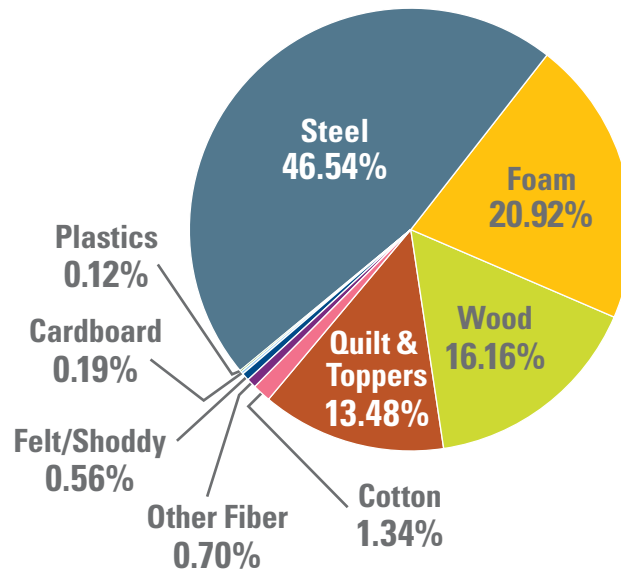
TABLE 18: Total Materials Recycled from Program & Non-Program Units

Materials Recycled ¹	Pounds	Percent
Steel ²	29,365,968	46.54%
Foam ²	13,201,620	20.92%
Wood	10,193,344	16.16%
Quilt & Toppers ²	8,502,147	13.48%
Cotton	842,317	1.34%
Other Fiber	442,113	0.70%
Felt/Shoddy	352,791	0.56%
Cardboard	120,474	0.19%
Plastics	72,947	0.12%
Commodities Total	63,093,721	100.00%
Whole Mattresses Reused/Renovated Total	1,777,160	
Total Recycled	64,870,881	

¹ Includes Reuse, Recycling and Biomass

² Does not include the material generated by recycling baled units abandoned by a recycler

FIGURE 3: Total Commodities Recycled from Program & Non-Program Units



In 2019 and 2020, MRC recyclers processed a large quantity of loose and baled units abandoned by a recycler. The material generated by recycling bales of abandoned mattresses was omitted from the figures above. This project and the associated recycling data are discussed in [Management of Mattresses Abandoned by Former Recycler](#) section of this chapter.

MRC recyclers have reported to MRC that they reused, recycled or sent to biomass 77.1% of all mattress materials. Figure 4 and Table 19 show the Program’s 2020 disposition totals and percentages. The data shown for reused or renovated materials includes the whole units reused/renovated shown in [Table 18](#) and other materials that recyclers sold to renovators. The biomass data is included under the recycled wood data in [Table 18](#).

FIGURE 4: Disposition of Materials

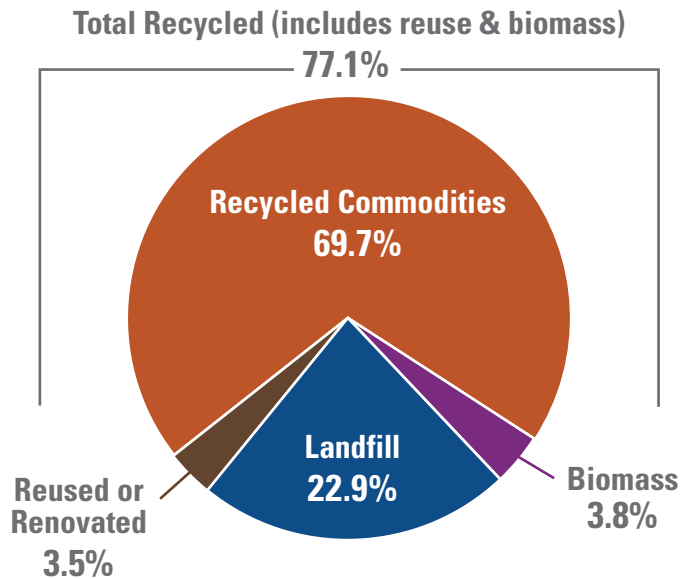


TABLE 19: 2020 Disposition of Materials

Disposition	Pounds	Percent
Total Recycled (includes reuse & biomass)	64,870,881	77.1%
Recycled Commodities	58,710,289	69.7%
Biomass	3,225,457	3.8%
Reused or Renovated	2,935,135	3.5%
Landfill	19,286,140	22.9%
Waste-to-Energy (Transformation)	26,845	0.0%
Total Outbound	84,183,866	100.00%

MRC’s 77.1% recycling rate exceeds CalRecycle’s 2020 recycling goal of 75%. As Table 20 shows, the 2020 recycling rate is the highest since the program’s inception, exceeding the 2019 rate by more than 6 percentage points.

TABLE 20: MRC's Program Recycling Rate,¹ 2016 Through 2020

2016	2017	2018	2019	2020
63.6%	59.2%	65.0%	70.5%	77.1%

¹ Includes Reuse, Recycling and Biomass

MRC is committed to seeking to consistently achieve the 75% recycling rate goal, but future recycling rates may be influenced by factors outside MRC's control because markets for some recycled mattress materials are limited, seasonal or depend on a variety of economic factors. For example, demand for quilt panels at present depends entirely on demand for carpet padding, the primary end use for these materials. If demand for carpet padding falls, so will demand for quilt panels. Likewise, some mattresses contain small amounts of different types of fiber, but these materials can be difficult to sell because buyers require minimum quantities, and it can take recyclers substantial time to separate and accumulate the requisite amount. Some recyclers lack space and are unable to store this material or have concerns about the safety of storing such material over an extended time period. In 2020, this situation existed for cotton fiber.

MRC and its recyclers have taken steps to improve recycling efficiencies in 2020. For example, in prior years, recyclers landfilled large quantities of pocketed coils because scrap metal buyers considered the fabric pockets around the coils to be an unacceptable contaminant and the recyclers lacked the ability to remove the steel from the pockets. In 2020, MRC transported pocketed coils to centrally located recyclers in Fresno and Stanislaus Counties that can separate the steel springs from the fabric, thereby increasing the amount of metal recycled and raising the statewide recycling rate.

MRC has also taken steps to improve the quality and amount of material that can be recycled, which can increase the market value for the reclaimed materials and reduce the amount of unrecyclable material sent to landfill. For example, MRC continues to fund collection site improvements that protect discarded mattresses from being spoiled for recycling by exposure to weather. See the [Research](#) section for more detail.

Similarly, MRC is improving recyclers' operations by providing lean manufacturing training to help them eliminate operational inefficiencies. Finally, MRC is looking carefully at what specific types and amounts of materials recyclers landfill and why. This data will help MRC prioritize future work to further reduce waste and increase the recycling rate. See the [Research](#) section for more detail.

Management of Mattresses Abandoned by Former Recycler

In September 2018, MRC terminated its contract with a recycler that had accumulated a significant inventory of units stored at several leased warehouses in California.

The recycler had crushed and baled most of these stored units. The recycler lacked inventory records or other documentation to quantify the number and origin of these stored units. However, a third-party accounting firm that MRC retained in 2017 to analyze the situation counted 12,465 bales representing an estimated 302,650 units. Under the terminated contract, the recycler was contractually obligated to process program units contained in this inventory.

Following termination, the recycler did not process the warehoused units, but relinquished its ownership in this inventory to the warehouse owners. To prevent these units from being landfilled, MRC discussed appropriate options with CalRecycle. CalRecycle informed MRC that it could use MRC funds to dismantle these units and attempt to recycle the materials.

In early 2019, the landlords of the warehouses in which these units were stored provided MRC access to them for processing. Throughout 2019 and 2020, MRC recyclers processed the abandoned inventory using a variety of approaches, including shredding and manual disassembly, and tested whether waste-to-energy conversion with steel recovery was a viable alternative for processing the bales.

The crushing and baling process that the former recycler used, however, made recycling these units difficult and inefficient. For example, baling mattresses that contained steel innersprings compressed those units to a point that the stored energy in the springs made the unbaling process dangerous. Workers had to take time-consuming precautions to avoid injury when the baling wires were cut and the compressed units in effect were released with significant force.

Furthermore, MRC learned that some of the bales had become wet during storage. The moisture caused the foam, fabric and other soft materials to mold, rendering them unrecyclable. Finally, the crushing process entangled the steel springs and the soft materials, making it economically impractical for the recyclers to generate clean steel, foam and other materials from the baled units. As a result, the vendors had no alternative but to landfill substantial percentages of the material because it was simply not recyclable.

In 2020, MRC concluded the clean-up project and processed the remaining 5,689 bales weighing 4,473 tons. This is equivalent to approximately 162,666 units (at an average weight of 55 pounds per unit). All material recycled or landfilled from the bales in 2020 is not included in MRC's 2020 statewide recycling data because of the manner in which the baling process and moisture had damaged the otherwise recyclable materials. [Table 21](#) shows the disposition of materials from the processing of these bales:

TABLE 21: 2020 Disposition of Materials from Abandoned Mattress Bales

Disposition	Pounds	Percent
Total Recycled (includes reuse & biomass)	4,021,034	45.6%
Waste-to-Energy (Transformation)	520,093	5.9%
Landfill	4,268,466	48.5%
Total Outbound	8,809,593	100.00%

Good Faith Effort

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

Based on methodology and information that MRC provided in its plan and 2016 Annual Report (covering MRC’s first year of operation), as well as information collected through public workshops and stakeholder comments, CalRecycle established the following 2020 goals for the program:

TABLE 22: Statewide Mattress Recycling Goals

Category	2020 Goal
Collection	1,697,000 units
Percent of Materials Recovered from Recycled Mattresses	75%
Renovation	150,000 units

The program has demonstrated consistent and meaningful improvement since its launch in late 2015. Moreover, MRC has used reasonable and economically practical means to demonstrate its good faith effort to meet these 2020 goals.

Collection

Despite the COVID-19 pandemic, MRC collected 1,511,553 units in 2020, a 4.4% increase over 2019. Nevertheless, this number fell 11% short of CalRecycle’s 2020 collection goal of 1,697,000 units. It should be noted, however, that the pandemic significantly disrupted the sales of new mattresses, mattress discards and collections in 2020. Many consumers discard their old mattress when they buy a new one, but brick-and-mortar mattress retail was closed in many parts of the state for extended periods of time, resulting in fewer consumers discarding their old units. Likewise, retailers are a significant mattress collection channel for MRC. If retailers are not open, they are

also not collecting units for MRC's recycling network. Even for those retailers that sold mattresses during this period, it was not unusual for consumers to not want delivery personnel to enter their homes for fear of COVID-19 exposure, making it difficult if not impossible for retailers to take back discarded units.

Finally, a number of MRC's no-cost drop off sites suspended operations during the pandemic. For example, in March 2020, 64 permanent collection sites temporarily suspended operations due to the COVID-19 pandemic. Of the permanent collection sites suspended, 11 were permanent retail CVP collection sites and 57 were permanent collection sites that accept public drop off. By August 2020, eight CVP sites and 46 permanent collection sites reopened to the public. As of this report, however, two CVP sites and five permanent collection sites have yet to reopen. See [Program Collection, Transportation and Processing](#) for additional detail on collection site suspensions.

All of these factors reduced the number of discarded units that MRC could collect in 2020.

MRC will continue its efforts to increase collection but recognizes that opportunities to expand collection are limited for the following reasons:

- Some discarded units are not recyclable because they are mixed with putrescible solid waste, unsafe to recycle or damaged. To reduce weather-related and other damage to discarded units, MRC funds improvements to entities' collection facilities. These efforts should reduce the number of units landfilled and increase the program's collection and recycling performance, but are unlikely to increase volumes substantially.
- Other units that are potentially recyclable are nevertheless landfilled by SWFs that have chosen not to participate in the program. MRC has worked diligently for five years to recruit these SWFs and will continue to do so. These efforts have increased the number of participating SWFs by 6% since 2019. Nevertheless, recruiting non-participating SWFs into the program is increasingly difficult, limiting MRC's ability to expand collections in future years from this program segment.

See the [Residential Access](#) section for more about MRC's challenges with increasing SWF participation.

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

See [Program Collection, Transportation and Processing](#) an explanation of the various sources from which MRC collected units and the reasonable steps it has taken to expand the collection network and better serve state residents and businesses.

Percent of Materials Recovered from Mattresses

MRC's 2020 recycling rate was 77.1%, an increase of more than 6 percentage points from 2019. This rate exceeded CalRecycle's 2020 goal of 75% by over 2 percentage points.

The 2020 recycling rate was the highest since the program's inception due to strong markets for mattress commodities and MRC's commitment to reducing disposal. To be able to achieve this recovery goal in the future, MRC continues to invest in research activities targeting low-value and difficult to recycle mattress commodities that have limited or no demand. These efforts are discussed in detail in [Research](#).

MRC also works to identify new uses and markets for foundation wood and other mattress materials so that more of these commodities can be recycled and less sent to landfills or waste-to-energy (WTE) facilities. Likewise, MRC funds small improvements to collectors' facilities that will help them protect collected units from weather and other contamination.

Finally, MRC is working with its recyclers to improve their material separation processes. If post-consumer materials are not sufficiently separated, potential buyers may reject them because of contamination. With proper information and training, MRC hopes that recyclers can continue to reduce their disposal rates, increase the amount and quality of mattress materials that can be recycled and increase the revenue they earn from selling the recycled materials, making their businesses more financially sustainable.

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

Renovation

CalRecycle's 2020 goal that 150,000 units be renovated has also been exceeded. Based on information renovators reported to CalRecycle, they renovated 210,355 units in 2020.

Based on these accomplishments, it is clear that MRC has demonstrated a good faith effort, using reasonable and economically practical means, to meet CalRecycle's 2020 mattress recycling goals.

Statewide Collection and Disposition Data

14 CCR § 18965 through § 18967 require that mattress recyclers, SWFs and renovators report to CalRecycle the number of used mattresses they collect, recycle, renovate, reuse and landfill in California each year. CalRecycle has provided MRC aggregate data that these entities reported.

CalRecycle notes that it took the following actions regarding its 2020 data collection effort:

- Distributed notifications and reminder messages through the Mattress Recovery and Recycling Program Database.
- Contacted new entities and entities that failed to report via phone calls and emails.
- Followed up with phone calls and emails to clarify information submitted by reporting entities.
- Provided communication and a reporting spreadsheet in Spanish, upon request.
- Sent violation notices to all entities that failed to report by the May 1, 2021 deadline.
- Proceeded with progressive enforcement actions for those that failed to report.

The number of collected/received units includes those received from both in-state and out-of-state sources (shown in Table 23). CalRecycle notes that a significant amount of double counting exists in these numbers. For example, SWFs reported receiving 1,244,325 units in 2020, but many of those were subsequently delivered to mattress recyclers and are counted again in the recyclers' reported data.

TABLE 23: 2020 Number of In-State and Out-of-State Units Collected by California Recyclers, Solid Waste Facilities and Renovators (as reported to CalRecycle)

Entity Type	Number of Entities Providing Data	Units Collected/Received	Estimated Volume (Cubic Yards)	Estimated Weight (Pounds)
Mattress Recyclers	10	1,701,895	2,093,331	93,604,225
Solid Waste Facility	348	1,244,325	1,530,520	68,437,875
Mattress Renovators	37	294,160	361,817	16,178,800

CalRecycle provided MRC with statewide totals of units recycled, landfilled or renovated/reused in 2020 as shown in Table 24.

TABLE 24: 2020 Units Recycled, Landfilled, Renovated/ Reused in California (as reported to CalRecycle)

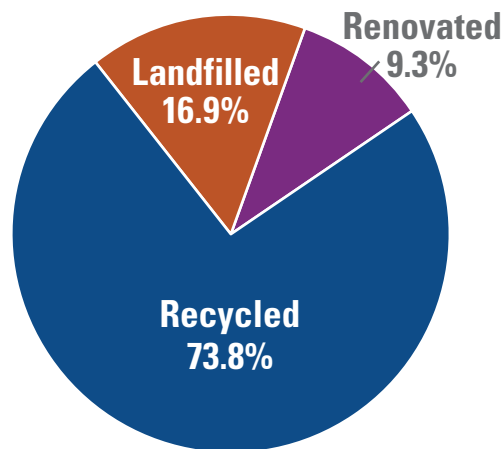
Mattress Management	Number of Units	Estimated Volume (Cubic Yards)	Estimated Weight (Pounds)
Recycled (Processed)	1,670,901	2,055,208	91,899,555
Landfilled at SWFs	381,483	469,224	20,981,565
Renovated/Reused	210,355	258,737	11,569,525
Total	2,262,739	2,783,169	124,450,645

The number of units recycled represents whole units that were dismantled for the purpose of recycling. SWFs reported the number of units landfilled and renovators reported the number of units renovated/reused. MRC converted these unit counts into cubic volume and weight using the following conversion factors:

- **Cubic Volume:** Queen size products are the most popular size of mattresses purchased. The cubic volume of a typical queen size mattress is approximately 1.23 cubic yards. Therefore, MRC has estimated the cubic volume of the quantities in [Tables 23](#) and [24](#) by multiplying the number of units by 1.23 cubic yards. These figures represent the cubic volume of whole uncompressed units. When units are landfilled, however, they are compressed to some degree.
- **Weight:** Based on a 2017 MRC weight study, the average weight of mattresses and foundations recycled by MRC recyclers in California, Connecticut and Rhode Island was approximately 55 pounds per unit. Therefore, MRC has estimated the weight of the quantities in [Tables 23](#) and [24](#) by multiplying the number of units by 55 pounds. Compression of landfilled units has no impact on the weight of a discarded unit.

If one were to assume that the units reported to CalRecycle as recycled and renovated in 2020 were diverted from landfills, these figures show that total quantity of units recycled and renovated in 2020 reduced the landfill space that would have been consumed by discarded mattresses by 83.1% (that is, (1,670,901 plus 210,355) divided by (2,262,739) equals 83.1%).

FIGURE 5: 2020 Statewide Mattress Management





Mitigation of Illegal Mattress Dumping

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

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

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

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

Cal. Pub. Res. Code § 42990.1(m) — For reports submitted on and after July 1, 2021, all of the following:

- (3) A report on research activities, which the organization shall undertake, to improve used mattress collection, dismantling, recycling operations, source reduction and green product design, and the response to the problem of illegal dumping and a report on the progress made as a result of the research activities.

- (4) A report on pilot programs, which the organization shall undertake, to test new processes, methods, or equipment on a local, regional, or otherwise limited basis, such as those designed to clean up illegally dumped mattresses, gather data and identify strategies to reduce the number of illegally dumped mattresses, in partnership with the cities and counties identified by the mattress recycling organization as having areas with the highest rate of illegal dumping in the state. Pilot program descriptions shall include a mechanism to measure success, such as establishing a baseline and goals when possible and report on the progress made in undertaking the pilot programs.
- (5) If the mattress recycling organization determines during a particular year that any of the activities undertaken to implement paragraph (3) or (4) were unsuccessful, the organization shall identify the problems with the current activities, and report on the new activities undertaken and progress made, in the following year's annual report.

Mitigation of Illegal Mattress Dumping

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

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

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

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

Illegally Dumped Mattress Collection Initiative

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

units and collection ZIP code). To help offset costs these entities incur in participating in the Initiative, MRC paid them an incentive per illegally dumped unit they picked up and reported in 2020. Unlike in prior years, the amount of the incentive varied based on whether the entity was in an urban (\$15 per unit) or rural county (\$20 per unit). MRC determined an entity’s classification using the rural county definition in Cal. Pub. Res. Code § 40184, which in general defines a rural county as one that disposes of less than 200,000 tons of waste annually. Table 26 indicates which rural counties participate in the Initiative. MRC plans to continue the Initiative in 2021 and will report progress in future annual reports.

2020 Results

In 2020, 72 entities participated in the Initiative, a 9% increase from the 66 participants in 2019. Additionally, units reported increased 17% from 2019 to 2020. The results of the 2017, 2018, 2019 and 2020 year Initiatives are shown in Table 25.

TABLE 25: MRC’s Illegally Dumped Mattress Collection Initiative 2017 Through 2020

Initiative	2017	2018	2019	2020
Number of participants	47	54	66	72
Total units	42,016	52,270	64,778	75,904

Table 26 shows 2018 through 2020 data reported by individual participants, aggregated by county.

TABLE 26: Illegally Dumped Mattress Collection Initiative Participant Data, 2018 Through 2020

County/Members	Units Collected 2018	Units Collected 2019	Units Collected 2020
Alameda Total	7,217	7,179	10,193
Alameda County	351	56	
Alameda County – Streets of Oakland	158		258
Alameda County Industries	130	192	248
City of Berkeley	889	1,005	1,349
City of Fremont		140	158
City of Hayward		65	
City of Oakland	5,469	5,457	6,741
City of San Leandro	220	190	229
Oakland Housing Authority			1,121
Union City Public Works		74	89

¹ Designates rural county, as defined by Cal. Pub. Res. Code § 40184: a county which disposes of less than 200,000 tons of waste annually.

County/Members	Units Collected 2018	Units Collected 2019	Units Collected 2020
Butte Total	59	1	239
Butte County			117
City of Chico	59	1	122
Contra Costa Total	3,066	3,835	4,701
City of Antioch-Code Enforcement		770	1,290
City of Concord		3	
City of El Cerrito	16	43	93
City of Richmond	2,859	2,945	3,318
Contra Costa County, Public Works, Maintenance Division	191	74	
El Dorado Total¹	59	68	46
Clean Tahoe Program	59	68	46
Fresno Total	572	1,501	1,049
City of Fresno	572	1,489	926
City of Mendota		12	107
City of San Joaquin			16
Glenn Total¹	30	19	13
Glenn County Landfill	30	19	13
Kern Total	1,505	3,606	3,261
City Of Bakersfield	612	2,422	2,203
Kern County Public Works Department	893	1,184	887
City of Wasco			171
Kings Total¹	188	181	103
Kings Waste and Recycling Authority	188	181	103
Lake Total¹	136	289	496
City of Clearlake Public Works	136	289	496
Los Angeles Total	17,076	20,235	25,112
City of Bell Gardens		723	706
City of Culver City	190	157	121
City of El Monte	165	33	
City of Lancaster		822	1,064
City of Long Beach	9,131	9,735	11,686
City of Los Angeles LA Sanitation	2,936	2,503	1,593
City of Palmdale	688	487	224
City of Paramount		424	442

¹ Designates rural county, as defined by Cal. Pub. Res. Code § 40184: a county which disposes of less than 200,000 tons of waste annually.

County/Members	Units Collected 2018	Units Collected 2019	Units Collected 2020
City of San Gabriel			87
City of Torrance	1,783	1,546	1,528
County of Los Angeles Department of Public Works	1,889	2,764	5,002
Grand Central Recycling & Transfer Station Inc.	294	1,041	2,659
Madera Total¹	664	749	588
City of Madera	227	37	57
Madera County	437	712	531
Mendocino Total¹	32	16	22
Mendocino Solid Waste Management Authority	32	16	22
Merced Total	908	1,651	1,345
City of Merced	908	896	385
Merced County Department of Public Works		755	960
Monterey Total	7	36	
City of Salinas	7	36	
Napa Total	38	27	31
Napa Recycling & Waste Services	38	27	31
Orange Total	738	710	1,143
City of Costa Mesa	738	710	1,143
Placer Total	33	47	
Western Placer Waste Management Authority	33	47	
Riverside Total	1,269	519	552
City of Banning		3	96
City of Desert Hot Springs		72	53
City of Hemet	1,269	444	403
Sacramento Total	3,055	2,193	1,450
City of Elk Grove	30	22	9
City of Sacramento Recycling and Solid Waste Division	2,565	1,898	1,098
County of Sacramento, Waste Management and Recycling	365	215	270
Power Inn Alliance	95	58	73
San Bernardino Total	2,376	1,750	1,761
City of Needles			10
City of Twentynine Palms	221	15	34
City of Victorville	1,697	1,532	1,657

¹ Designates rural county, as defined by Cal. Pub. Res. Code § 40184: a county which disposes of less than 200,000 tons of waste annually.

County/Members	Units Collected 2018	Units Collected 2019	Units Collected 2020
County of San Bernardino Code Enforcement	458	174	60
County of San Bernardino Land Use Services		29	
San Diego Total		7,989	9,488
City of El Cajon		339	1,032
City of San Diego		7,650	8,456
San Joaquin Total	2,615	2,426	2,041
City of Manteca			8
City of Stockton	2,615	2,426	2,033
San Mateo Total	614	560	586
City of Redwood City	299	269	307
City of San Mateo	315	291	279
Santa Barbara Total	199	131	118
City of Santa Maria	199	131	118
Santa Clara	5,181	5,028	5,390
City of San Jose	5,181	5,028	5,390
Santa Cruz Total	159	299	514
City of Santa Cruz		144	356
Santa Cruz County	159	155	158
Shasta Total	210	58	100
City of Redding Solid Waste	210	58	100
Solano Total	163	116	553
City of Fairfield	23		
City of Vallejo			335
County of Solano	140	116	218
Sutter Total	15		11
City of Yuba City / Development Services	15		11
Tulare Total	494		1,081
County of Tulare Solid Waste Department	494		1,081
Ventura Total	3,592	3,559	3,917
City of Oxnard – Environmental Resources Division	3,415	3,370	3,639
Ventura County Public Work Agency Transportation Dept.	177	189	278
Grand Total	52,270	64,778	75,904

¹ Designates rural county, as defined by Cal. Pub. Res. Code § 40184: a county which disposes of less than 200,000 tons of waste annually.

Participant Outreach and Retention

The number of participants in the Initiative grew 9% from 66 to 72 between 2019 and 2020. MRC promoted the Initiative among local governments, Native nations, franchised haulers and other collectors through conferences and workshops, illegal dumping working groups and task force meetings. We also communicated with our network of contacts via emails and phone calls and used MRC's monthly newsletter and social media to raise awareness of the Initiative's benefits and availability. Furthermore, MRC continued to work with the California League of Cities, Central California Environmental Justice Network (CCEJN), Identifying Violations Affecting Neighborhoods (IVAN), and Environmental Services Joint Powers Authorities (ESJPA) to inform their members about the Initiative and encourage eligible entities to register.

To keep participants engaged, MRC sent monthly email reminders to registered entities encouraging them to regularly input their collection data into the MRC's online database and to contact MRC if needed. In 2020, MRC updated the Initiative application and information sheet to advertise the new rural county payment. In addition, MRC provided participants ongoing support including but not limited to, login assistance, resetting passwords, updating an organization's contact information and navigating the database. MRC also sent emails to encourage 2019 participants to continue their reporting in 2020.

Towards the end of 2020 MRC surveyed previous Initiative participants who stopped reporting data between the years of 2018 and 2020. The purpose of the survey was to reconnect with those participants and determine their barriers to participation. As a result of this effort, MRC successfully reached 18 participants. Of these, three re-joined the program during 2020. The majority of survey respondents told MRC their main reasons for withdrawing from the Initiative were staff turnover and administrative barriers. Based on this feedback, MRC is considering developing training materials to make it easier for participants to pass on information to new staff taking over the reporting responsibilities.

MRC will continue annual outreach to both current and previous participants of the Initiative, focus on recruiting more participants from rural counties and investigate options for additional training opportunities. MRC will also continue to conduct annual surveys to monitor participant engagement.

Local Conservation Corps Pilot

In Fall 2020, MRC began developing a pilot with three California Local Conservation Corps (LCCs): Fresno Economic Opportunities Commission Local Conservation Corps, Greater Valley Conservation Corps, and San Jose Conservation Corps to join the Initiative. In Spring 2021, MRC launched the pilot with the goal to partner with municipalities in their local jurisdiction to remove and track illegally dumped units in their communities.

MRC's objectives are to develop a template contract for other LCCs and similar nonprofits to use and determine best practices for collection and reporting that these entities can replicate. Through this project MRC will aim to better understand the barriers and challenges these types of entities face with establishing their participation and fulfilling the requirements to receive funding. We are also using the experience to continually improve how we help all current and potential participants understand the Initiative's guidelines and how to use the reporting system.

MRC expects to complete the pilot by December 2021. At that time, we will evaluate if it is reasonable to invite remaining LCCs to join or continue to onboard small groups systematically. MRC will provide an update in the 2021 Annual Report.

Data Analysis

MRC hired Customer Analytics, a demographic data analysis firm, to analyze 2020 illegal dumping data collected through the Initiative. Customer Analytics measured the relationships between illegal dumping and demographic and socio-economic factors in the communities served by the reporting entities. They also tested for associations between rates of illegal dumping and various elements of MRC's collection network. See [Appendix D](#) for a complete description of the methodology used.

Demographic/Socio-economic Trends

As was the case in 2019, the following areas experienced higher rates of illegal dumping in 2020:

- ZIP codes with higher percentage of renter households;
- ZIP codes with higher percentage of multi-family dwelling types;
- ZIP codes with higher percentage of persons within lower income communities
- ZIP codes with lower proportions of persons age 65+; and
- ZIP codes with higher proportions of persons in environmental justice communities.

MRC targeted illegal dumping in these areas through its projects discussed in the [Environmental Justice Community Access](#) and [Supplemental Strategies](#) sections.

Identifying Hotspots

Highest Per Capita Areas Identified using 2020 Initiative Data

As it did in 2019, MRC used 2020 Initiative data and data from the US Census Bureau's American Community Survey to identify the rate of illegal mattress dumping on a per capita basis. The following areas experienced the highest rates: Berkeley, Clearlake, El Monte, Richmond and Victorville.

MRC will target outreach and strategically increase its collection network to discourage illegal mattress dumping in these five areas. In addition, MRC will explore correlations between environmental justice areas and highest per capita areas to identify additional opportunities for outreach and expansion.

Efforts to Reduce Illegal Dumping in the Highest Per Capita Areas Identified in 2019

In 2019, MRC identified the five Initiative participants with the highest per capita rates of illegal dumping (Berkeley, Long Beach, Oxnard, Richmond and Victorville). In 2020, MRC worked to expand its collection network and conducted education and outreach in the same communities. These efforts are summarized as follows:

City of Berkeley

In 2020, MRC provided labor and containers at four collection events in Alameda County and promoted these events at the Alameda County Illegal Dumping Task Force meetings. We planned to support 16 additional events in Alameda County, but this was halted due to the COVID-19 pandemic. In Spring 2021, we also provided containers at the University of California Berkeley's student move out day which collected over 400 discarded mattresses.

City of Long Beach

A participant since 2016, Long Beach recycles mattresses collected through its curbside program. Long Beach residents may also drop off discarded mattresses at a no cost permanent collection site located in the city. MRC met with the city to discuss supplemental collection events, but because of the COVID-19 pandemic, the city was unable to move forward in 2020.

City of Oxnard

The City of Oxnard has two existing public drop-off sites. Given Oxnard's two existing drop-off sites, MRC looked for other location options within a 15-mile radius of Oxnard residents and secured a site in nearby Camarillo that will accept units from Oxnard residents in 2021.

City of Richmond

MRC worked with the city to add mattress collection to an existing household hazardous waste event. This event proved successful and collected over 830 mattresses. Meanwhile, MRC met with area local solid waste facilities not yet serving as collection sites to persuade them to join the program.

In 2021, MRC anticipates the city will resume the household hazardous waste events and request our assistance with mattresses.

City of Victorville

Supporting Victorville in 2020 proved challenging for MRC. Planned collection events were canceled and one of the existing sites chose to temporarily close for three months due to the COVID-19 pandemic. However, we supported Victorville's April 2021 community clean-up day and will continue to support similar events.

Education and Outreach in These Areas

The Initiative data also influences where MRC concentrates its efforts in contacting local officials and media, as well as where MRC advertises. MRC took the same approach with the cities of Berkeley, Long Beach, Oxnard, Richmond and Victorville as it did with EJ Communities. See [Education and Outreach](#) for more information.

In 2021, MRC intends to support education and outreach efforts and collection events for these Initiative participants should they request them. Meanwhile, the Illegally Dumped Mattress Pilot Project funding we awarded to the cities of Berkeley, San Jose and Palmdale supports targeted outreach and obtaining behavior research that can lead to better message development.

Additional Efforts in Areas Identified with High Rates of Illegal Dumping

Further analysis of MRC's 2019 Initiative data found that 13 out of the 21 highest per capita areas are in Southern California. The counties with these highest per capita areas include Kern, Los Angeles, Merced, Riverside, San Bernardino, San Diego and Ventura. In 2020, MRC established one new permanent no cost collection site in Merced County, two in Orange County, one in Riverside County and one in San Diego County. MRC also hosted three collection events in Kern County, seven events in Merced County and three events Los Angeles County.

MRC targeted its education and outreach efforts in these counties too. We encouraged local officials to share information with residents and conducted local advertising campaigns. See [Education and Outreach](#) for more information.

In 2020, MRC invited the top 21 Initiative participants with the highest per capita rates of illegal mattress dumping to submit proposals to request funds for pilot projects intended to reduce illegal dumping in their communities. MRC will share the results of the pilot studies with all Initiative participants.

Curbside Bulky Item Collection Programs and Illegal Mattress Dumping

Customer Analytics analysis of the 2020 Initiative data suggests that areas offering curbside bulky item collection may have reduced illegal dumping. MRC intends to monitor this relationship in future years.

Additionally, MRC promotes its Bulky Item Directory to increase awareness of no-cost bulky item collection opportunities. This resource is available to consumers on ByeByeMattress.com and is based on information MRC collected in its 2018 statewide study of curbside collection services. MRC also promotes bulky item curbside collection as an option for responsible mattress collection. Furthermore, MRC identifies participating curbside collection services in the Bye Bye Mattress consumer education materials.

MRC Collection Network and Illegal Mattress Dumping

While in prior years Customer Analytics found that communities near permanent collection sites or events experienced less illegal mattress dumping, analysis of the 2020 data did not show a statistically significant decrease in dumping near permanent collection sites or events. Customer Analytics’ analysis indicated that the temporary suspension of some events and permanent collection sites due to the COVID-19 pandemic may have diminished the effect on illegal dumping in 2020. For example, COVID-19 restrictions resulted in a decreased number of collection events, which contributed to a decreased ability to statistically detect events’ relationship with illegal dumping. Other factors brought about by the COVID-related disruptions to the economy and public services in 2020 may also have influenced rates of illegal dumping. MRC will continue to conduct this analysis in future years.

Funding Support for Projects to Proactively Address Illegal Dumping

In July 2020, MRC released an invitation-only funding solicitation to the 21 Initiative participants with the highest per capita rates of illegal mattress dumping in 2019 and at least 24 months of Initiative participation. MRC received five proposals and awarded funds to three projects totaling \$232,677.

The projects that qualified focused on conducting education and outreach, testing additional collection efforts to prevent illegal dumping and evaluating enforcement tactics. In their proposals, each participant defined a mechanism to measure success of the project. MRC will review the final report for each project to determine if reductions in illegal dumping were achieved. These projects will be ongoing and monitored through 2021. MRC will provide an update on these projects in future annual reports.

The following is a summary of the ongoing projects.

TABLE 27: Awardees of Pilot Study Funding

Participant	Amount Awarded
City of Berkeley	\$100,000
City of Palmdale	\$33,452
City of San Jose	\$99,225

City of Berkeley

The city of Berkeley will leverage an educational campaign for mattress recycling options by offering two curbside pickup appointments to residential and multifamily properties. In addition, the city will promote proper mattress recycling education to Berkeley City College and University of California Berkeley students.

City of Palmdale

The city of Palmdale is contracting with a third-party consultant to conduct a behavioral change study in identified hot spots throughout the city. The study will focus on identifying and removing barriers that cause illegal dumping of mattresses at multifamily housing complexes.

City of San Jose

The city of San Jose will measure surveillance and education strategies at four hotspot locations throughout the city. The educational materials will encourage proper mattress recycling through junk pickup appointments and dropping off at existing no-cost drop off sites.

Additional Illegal Dumping Mitigation Projects

Lake County and City of Clearlake

In 2020, a nonprofit participating in the Initiative submitted a proposal in response to the funding invitation sent to the highest per capita Initiative participants. Although MRC did not approve that project for funding, MRC worked with the nonprofit to develop a residential mailer that addressed illegal dumping and promoted the new permanent collection site established in Lake County.

Next Steps

Although not all communities have participated in the Initiative, MRC is encouraged that year-over-year participation has increased, participant retention is strong, quantity of data has increased, and the quality of the reported data has improved. MRC intends to continue to collect data on illegal mattress dumping and compensate participating entities. As part of this effort, MRC will develop an education and outreach plan to encourage eligible entities located in counties that lack a participant to join the Initiative. We will work with our multicultural outreach consultant and explore opportunities to approach identified targets and provide information on the benefits of joining the Initiative. MRC also will continue to work with CalRecycle, the Mattress Advisory Committee, CCEJN, IVAN, ESJPA and IDTAC and other interested entities to promote the Initiative. So far, these continued efforts have led to three new counties joining the Initiative in 2021.

The Initiative is only one element of MRC’s overall strategy for combating illegal mattress dumping. Program elements that intercept discarded mattresses before they are dumped and encourage consumers and businesses to recycle are important tools for preventing illegal dumping. Therefore, MRC will continue to publicize the retailer take back obligation, encourage residents to use no-cost collection locations and promote the consumer drop-off incentive.

Supplemental Strategies

To augment our efforts to raise awareness of illegal dumping, MRC has developed alternative approaches to address this issue.

In 2020, MRC worked with technical experts to develop solutions and best practices to address illegal dumping, attended illegal dumping working groups and conferences, promoted resources to consumers and collaborated on projects to expand education and outreach.

Illegal Dumping Symposium

In January 2020, MRC hosted a workshop facilitated by MRC and Gigantic Idea Studio (GIS), a third-party consulting firm, in Visalia during the Central California Environmental Justice Network’s Roots to Resistance Conference. Attendees participated in activities designed to encourage discussion about the root causes of illegal dumping, the effectiveness of past mitigation efforts and potential new ideas.

Participants included local residents, activists, and representatives of nonprofit organizations and neighborhood groups with an interest in environmental justice in the Central Valley. There were approximately 20 attendees per session. This



was the second of a two-part series of workshops with the first being held in October 2019. MRC published a cumulative report on both workshops in 2020, which is available on [MattressRecyclingCouncil.org](https://mattressrecyclingcouncil.org).

White Paper

MRC collaborated with an interdisciplinary team of experts to develop a report that identifies strategies and best practices found to be effective in mitigating illegal dumping in the United States and other regions around the world. The target audience of the report is California government policymakers who can develop legislation and marshal the resources needed to address this issue. The report provides these decision-makers with insights and recommended strategies for addressing the root causes of illegal dumping.

The contributors included the following solid waste experts.

- Calvin Lakhan, Ph.D — Faculty of Environmental Studies, York University, Ontario;
- Duncan Jones — Hertfordshire Waste Partnership, United Kingdom;
- Sarah Edwards — Eunomia Research and Consulting, North America;
- Wesley Schultz, Ph.D — Department of Psychology, California State University San Marcos; and
- Roger Hasan — former assistant District Attorney, Harris County, Texas.

The report defines and examines illegal dumping of durable waste by looking at a myriad of issues that communities must recognize to develop an effective and coordinated approach to address the problem. The report is focused on the following strategic components to effectively mitigate illegal dumping:

- Improve access to proper disposal options through low or no cost collection programs;
- Provide clear and consistent messaging about illegal dumping and proper disposal;
- Use preventative strategies to deter illegal dumping, such as fencing, surveillance and lighting in hot spot areas; and
- Strengthen enforcement by educating law enforcement and municipal staff on the consequences of illegal dumping and reviewing the efficacy of existing laws to make them more effective.

This report concludes that illegal dumping is a complex problem driven by multiple factors. Solutions must be targeted and multilayered. The illegal dumping of durable goods can be addressed most effectively through a comprehensive, collaborative and inclusive approach. The full paper is posted on [MattressRecyclingCouncil.org](https://mattressrecyclingcouncil.org).

Working Groups and Conferences

To develop internal expertise, leverage resources and offer support to others working to reduce and mitigate illegal dumping, MRC regularly attends working groups, task force meetings, conferences and presentations focused on illegal dumping. Due to the COVID-19 pandemic, there were fewer opportunities to collaborate with external stakeholders in 2020.

Events and working groups MRC attended in 2020 include:

- Oakland Illegal Dumping Task Force meetings hosted monthly by Alameda County Board of Supervisors District 4 Nate Miley,
- CalRecycle Illegal Dumping Technical Advisory Committee meetings,
- California Resource Recovery Association Annual Conference,
- Southern California Waste Management Forum Annual Conference,
- Riverside County Recycles Community Summit,
- National Zero Waste Conference,
- Keep America Beautiful National Conference, and
- Identifying Violations Affecting Neighborhoods monthly meetings — Tulare, Fresno and Kings County.

MRC had planned to attend the County Engineers Association of California (CEAC) which was postponed and not rescheduled due to the COVID-19 pandemic.

In 2021, MRC also attended a Santa Clara County Illegal Dumping Technical Advisory Committee meeting and the Statewide Conference on Illegal Dumping hosted by the IDTAC and Alameda County Board of Supervisors District 4.

Information Sharing

MRC works with Customer Analytics to better understand the ramifications of illegal dumping and why it is occurring. Through analyzing illegal dumping data reported by the Initiative participants, MRC is able to develop resources that support local efforts of Initiative participants. See [Initiative](#) section for details on data reported in 2020.

In 2020, Customer Analytics used Initiative data to create heat maps for the 21 participants with the highest per capita rates of illegal dumping. Each of these participants were invited to submit a proposal for the illegal dumping pilot study funding award. In 2021, MRC will provide illegal dumping heat maps to all participants of the Initiative to further support local efforts.

In addition, to promote existing no-cost mattress recycling options, MRC publishes a curbside bulky item directory on ByeByeMattress.com advertising services that offer at least one free bulky item pick up per year.

Other Projects: Illegal Dumping Lesson Plan

In 2019, MRC implemented a pilot project in San Joaquin County because CalRecycle staff informed MRC that the city of Stockton EJ Initiative, coordinated by CalEPA's EJ Task Force, had identified illegal mattress dumping as a problem and because city officials expressed their desire to reduce illegal dumping and promote no-cost collection for their residents.

In 2020, MRC continued communication with CalEPA in an effort to remain informed about the Stockton EJ Initiative and other upcoming EJ initiatives. Because of disruptions resulting from the COVID-19 pandemic, however, next steps remained unclear. Through continued engagement with CalRecycle EJ Task Force, MRC was introduced to a local teacher and environmental justice advocate developing EJ curriculum-based projects throughout the Central Valley.

In October 2020, MRC collaborated with this individual to develop a comprehensive illegal dumping lesson plan for youth and young adults to raise awareness about the causes and effects of illegal dumping. The lesson plan also provides an overview of MRC's program and explains proper mattress recycling.

MRC published the lesson plan on [ByeByeMattress.com](https://www.byebyemattress.com) in May 2021. MRC will encourage teachers, afterschool programs, youth-based organizations and similar groups to use it.



Research

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

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

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

Cal. Pub. Res. Code § 42990.1(m) — For reports submitted on and after July 1, 2021, all of the following:

- (3) A report on research activities, which the organization shall undertake, to improve used mattress collection, dismantling, recycling operations, source reduction and green product design, and the response to the problem of illegal dumping and a report on the progress made as a result of the research activities.
- (5) If the mattress recycling organization determines during a particular year that any of the activities undertaken to implement paragraph (3) or (4) were unsuccessful, the organization shall identify the problems with the current activities, and report on the new activities undertaken and progress made, in the following year's annual report.
- (6) A hard copy of, or an electronic reference to, each research study and report completed by

the organization during the period covered by the annual report and a brief explanation of how the organization anticipates the research may benefit the program. The organization shall make these studies and reports publicly available free of charge. If the study or report contains trade secret or confidential information protected by law, the organization shall only be required to provide a description of the research and its relevance to the program that omits any of the trade secret or confidential information.

Research

MRC seeks to improve the sustainability of mattress recycling by:³

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

To assist in developing and managing its research efforts, MRC staff works with an experienced team of subcontractors. MRC's goal is to identify projects that have the potential to achieve both short-term, high-impact results, as well as longer-term projects with multi-year horizons. A summary of 2020 projects and longer-range proposals is discussed in this section. When projects span multiple calendar years, they will be discussed in several reporting cycles.

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

With these cautions in mind, MRC evaluates research proposals and defines the intended objective of each research project awarded. This process considers whether the proposer is qualified to undertake the project and the value proposition. Awarded projects provide funding contingent on established, structured, milestone-driven contracts with the selected organizations. MRC research program metrics are structured to reward learning, encourage taking and managing risks, encourage collaboration, meet project milestones and produce results.

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

³ In addition to MRC's research efforts to improve the sustainability of mattress recycling, Cal. Pub. Res. Code § 42990.1(m)(3) also requires that MRC report on research activities undertaken concerning "source reduction and green product design, and the response to the problem of illegal dumping." These topics are discussed in the Sleep Products Sustainability Program and Illegal Dumping sections of this report.

Mattress Collection Facilities 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 and private 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.

To gauge the effectiveness of these payments, MRC will evaluate annual changes in units collected and units landfilled at funded collection sites, if such data is collected and reported to CalRecycle. MRC had intended to make that evaluation in 2020, but many public collection sites were closed to mattress collection due to the COVID-19 pandemic concerns. As a result, comparing 2019 to 2020 statistics would be skewed. MRC plans to review collection and landfill data again in 2021 to evaluate the effectiveness of these improvements, provided that collection conditions that year do not distort the evaluation, as happened in 2020.

2019 to 2020 Funding Cycle

In August 2019, MRC solicited proposals for a second round of collection facility improvement projects. MRC disbursed \$191,878 to fund portions of 23 projects that were completed in 2019 and 2020. Five of the 23 projects were for new public collection sites. Details for each recipient were provided in MRC's 2019 Annual Report.

2020 to 2021 Funding Cycle

In May 2020, MRC launched a third round of collection facility improvement funding. MRC provided \$82,017 to partially fund 11 projects that involved purchases of eligible equipment and infrastructure, as noted in Table 28. In addition to the funds that MRC provided, awardees contributed \$88,880 of their own funding to these projects. Following is a summary of all projects in this cycle, all of which are on target for completion in 2021.

TABLE 28: 2020 to 2021 Award Recipients

Company	Location	Project	Amount Awarded	Matching Funds	New Site
Billy Wright Landfill	Los Banos, CA	Paving of receiving and staging area to keep units clean and dry	\$4,400	\$0	No
City of Lompoc	Lompoc, CA	Repaving of receiving and staging area to keep units clean	\$10,000	\$0	No
City of Redding	Redding, CA	Purchase of fourth forklift dedicated to MRC collection to increase worker safety and keep units from accumulating on the ground	\$10,000	\$58,223	No
Eastlake Landfill	Lake County, CA	Weather shelter to keep units clean and dry	\$10,000	\$0	Yes
Foothill Sanitary Landfill	Linden, CA	Repaving of mattress receiving and staging area to keep units clean	\$10,000	\$6,731	No
Highway 59 Landfill	Merced, CA	Repaving of mattress receiving and staging area to keep units clean	\$5,700	\$0	No
Humboldt Moving and Storage Co.	Eureka, CA	Security fencing for mattress collection area to prevent theft and vandalism	\$5,400	\$5,400	No
Jacumba Boulevard Revitalization Alliance and Real East County Fire Safe Council	Jacumba, CA	Weather cover to keep units clean and dry	\$5,000	\$10,412	No
Kings Waste and Recycling Authority	Hanford, CA	Sides for weather structure to keep units clean and dry	\$1,517	\$0	No
North County Recycling Center and Sanitary Landfill	Lodi, CA	Repaving of receiving and staging area to keep units clean	\$10,000	\$5,869	No
Rice Road Transfer Station	Fresno, CA	Weather cover to keep units clean and dry	\$10,000	\$2,245	No
Total			\$82,017	\$88,880	

2021 to 2022 Funding Cycle

MRC launched a fourth funding cycle in early 2021. While annual funding limits of \$10,000 remain the same, MRC expanded eligibility to include more types of public collection locations under contract to MRC.

Transportation Efficiency Project

MRC's collection network consists of hundreds of drop-off locations, collection events and Commercial Volume Program service activities. Annually, these locations generate 12,000 loads of discarded mattresses that are moved by MRC transportation contractors in a variety of collection container types. Because discarded mattresses are light but bulky and have relatively low residual value, transporting them over long distances is inefficient, resulting in high fuel consumption and increased costs. MRC is seeking to improve the efficiency of our transportation network to decrease costs and reduce our environmental footprint.

MRC's 2019 Annual Report discussed recommendations made by Group 50 (a logistics consultant) to improve transportation logistics and minimize program disruptions. Actions MRC has taken in response to those recommendations are as follows:

1. MRC has hired a supply chain manager who is responsible for planning, implementing and monitoring our overall supply chain strategy, with a goal of maximizing the efficiency and productivity of MRC transporters and recyclers. The position is responsible for executing enhancements to processes and systems to improve the overall supply chain function. This addition to the California team also allows MRC program coordinators to focus their time on managing and strategically developing the collection network.
2. As existing transport contracts expire, MRC is requiring that each transporter comply with specific service level metrics. MRC scorecards vendor performance when conducting periodic reviews and setting new vendor goals.
3. MRC tracks the performance metrics and costs of each shipping lane and, if necessary, will requote or reassign a lane to reduce service failures, lower costs or increase the number of units per haul.
4. To improve its data collection and analytics, MRC is now linking transporter and collector accounts across internal data platforms, which allows us to better track transportation costs and travel distances. MRC also uses this data to highlight underperforming collection sites and transporters, which helps us avoid network imbalances and bottlenecks.
5. MRC wants all recyclers to operate efficiently throughout the year, despite seasonal variations in the number of discarded mattresses that enter the network. As part of this effort, MRC wants to avoid having to use additional unplanned transportation resources to divert loads from one recycler to another because the first recycler

is overwhelmed with units. Diversions are especially a problem during the busiest months of the year in late summer and early fall. To accomplish this goal, MRC has developed capacity and volume forecasting models for each recycler. These predictive models help MRC efficiently manage and allocate mattress deliveries to the recyclers, and in turn help the recyclers better allocate their labor and equipment resources to plan for seasonal volume surges and reduce wasteful diversions.

6. To increase delivery consistency and reduce bottlenecks and offloading delays, MRC is tracking whether transporters are meeting scheduled dock times. Transporter compensation will be tied to whether they meet these expectations. This change is expected both to improve recycler efficiency and reduce costly demurrage charges that are incurred when trucks must wait to unload their goods.
7. As the program grows and matures, MRC has begun the process of documenting internal and external workflows to identify standard operating procedures.
8. To better manage the 12,000 annual shipments to MRC recyclers, MRC and our transporters assign unique order identification numbers to each shipment so that they can be digitally tracked from the point of collection to the recycler.
9. MRC plans to convert all recyclers from unit-based to weight-based compensation. This will help MRC better evaluate and track material arriving and leaving each mattress recycler. In the meantime, MRC assumes that mattresses and foundations arriving at our recycling facilities on average weighs 55 pounds each, based on a 2019 study. MRC validates this result annually and will update the average unit weight figure if it changes in the future.

Future annual reports will discuss significant MRC research projects or process enhancements that will further improve transportation efficiency.

Lean Manufacturing Assessment of MRC California Recyclers

Lean manufacturing (lean) is an improvement and problem-solving methodology that strives to reduce or eliminate activities that do not add value to an organization. It is based on principles designed to not only quantify and eliminate waste, but also help organizations improve the way they do business. MRC contracted with MWS and Associates (MWS) in 2019 to perform baseline lean assessments of facilities operated by interested MRC mattress recyclers. MWS completed these reports in April 2020 and MRC posted a [summary of the findings](#) on its website.

Following the assessments, each facility received a confidential report detailing results of the analysis and recommendations for improving efficiency. The assessment showed that most recyclers have the potential to increase their productivity by an average of 30% by reducing non-value-added activities like excessive forklift movements and double handling of materials.

MRC was encouraged by the results and offered additional lean training that targets processing areas needing further improvement. In November 2020, MRC again contracted with MWS to perform this targeted training (known as “kaizen” events, based on a Japanese word that translates to “change for the good”) beginning in 2021 for recyclers interested in further improving their operational efficiencies. The process involves gathering facility managers and operations teams to map the existing process, solicit ideas that will address inefficiencies, implement those changes and measure impacts. MRC offered these kaizen events to all California recyclers.

Pocketed Coil Separation Project

Pocketed coils are mattress springs that are individually wrapped in a fabric sleeve or pocket (typically made with polypropylene fiber) and then assembled into rectangular units using ultrasonic welding, stitching or adhesives. MRC estimates that approximately 20% of mattresses discarded today in California contain pocketed coils and that this percentage will gradually increase, given the growing popularity of this component over the past 20 years.

When recyclers dismantle a mattress, the rectangular pocketed coil unit is easily separated from other layers of material. In theory, both the steel and the polypropylene fiber are recyclable. But at present, it is impractical for individual recyclers to separate the individual coils from the fabric pocket. Furthermore, under current market conditions, most metal scrap dealers will not buy unopened pocketed coil units because they consider the fabric to be a contaminant.

MRC addressed the pocketed coil problem as a two-part effort in 2020. First, as a temporary measure, MRC recyclers shipped pocketed coils to a centrally located shredding facility that separates the steel from the pocket fabric. This effort alone contributed to a statewide year-over-year increase in MRC’s statewide recycling rate by over 2 percentage points from 2019 to 2020.

Second, MRC completed a sponsored research project with Wisconsin-based Knoble Design LLC to explore a novel approach for recycling pocketed coils, resulting in the successful construction of a small-scale prototype machine demonstrating the approach. Project findings are detailed in a final non-confidential [report](#) and [demonstration video](#). The project concluded in 2020.

Knoble Design is seeking a partner to bring the machine to commercial scale. Toward that end, MRC helped Knoble Design publicize its project among major equipment producers and others engaged in the mattress industry that attended the Interzum 2021 trade fair held virtually in May 2021.

Foundation Wood Recycling Follow-up Study

In September 2016, California enacted SB 1383, which requires the state to reduce the amount of organic waste sent to landfills by 50% in 2020 compared to 2014 levels, and by 75% in 2025. It also requires that by 2025, at least 20% of edible food currently sent to landfills be recovered for human consumption.

In 2020, CalRecycle estimated that 18 million tons of organics must be diverted from landfills annually to meet the 2025 goal. Nevertheless, California's current capacity to process these organics is only 10 million tons. Although California expects to increase its organics processing capacity to meet this need by 2025, supply could overwhelm demand, according to CalRecycle's "[Analysis of the Progress Toward SB 1383 Organic Waste Reduction Goals](#)" (August 2020). Unless new options for recycling foundation wood emerge, MRC's recyclers may be unable in the future to recycle 75% of the weight of mattresses processed.

In 2019, MRC contracted with SCS Engineers to study existing and alternative markets for foundation wood to help recyclers identify sustainable and financially viable outlets for this material. Based on that research, each recycler received an individualized report identifying between three and 12 alternative outlets within a reasonable distance from its facility. Six of MRC's 10 California recyclers identified new markets based on this data, and in 2020 two recyclers began sending their foundation wood to new outlets identified in the report. The study also assessed the viability of five emerging end markets for foundation wood. An [executive summary](#) of these findings is posted on MRC's website.

MRC continues to explore whether foundation wood can be used to make (in order of likelihood of success) particle board, medium density fiberboard, wood pellets, fire logs, pallets, animal bedding and oriented strand board. Particle board may be a technically and economically feasible option for Northern California mattress recyclers. MRC is considering whether to conduct one or more pilot studies to test whether particle board can be made from shredded foundation wood. MRC may also investigate the technical feasibility of using foundation wood feedstock to make wood pellets and composite pallets.

Completed and Active Research Projects

Use of Shoddy in Stormwater and Soil Erosion Applications

Many mattress constructions contain a material called a shoddy pad which sits between the spring unit and the foam layers. Shoddy is a nonwoven product made from virgin material and a wide range of recycled post-industrial textile scrap. In some cases, a nylon or polyester scrim mesh is incorporated to improve durability and dimensional stability. Due to the variable composition of this component and its lack of homogeneity, there are very few secondary uses for post-consumer shoddy today. As a result, most shoddy recovered by mattress recyclers is currently landfilled.

MRC initiated a project with GHD and Humboldt University in Arcata, California, in January 2020 to explore the potential use of recycled shoddy materials in civil engineering applications. We wanted to understand whether the fibrous nature of the material might be useful to filter stormwater or control soil erosion.

The project began with leachate studies to determine if shoddy used in an in-ground application could affect water quality. The testing found the shoddy contained small amounts of per and polyfluoroalkyl substances (PFAS) that apparently had been applied to apparel fabrics before the shoddy was manufactured.

The initial studies, however, were constructed to magnify leachate concentrations to a level much higher than would be observed in a real-world situation. For these reasons, MRC's contractors prepared a revised project plan to analyze whether shoddy used to filter storm water or control soil erosion would have a significant negative environmental impact and (if so) whether that impact could be mitigated. MRC decided to abandon this project at that time because the additional testing needed would be extensive and costly. Specifically, we note that:

1. Due to the variability of materials used to make shoddy, MRC would need to test a very large number of samples to statistically characterize the shoddy recovered from mattress recycling.
2. Even with good statistical characterization at the lab stage, and even if the lab tests showed that the shoddy posed no significant negative environmental impact or that that risk could be mitigated, significant additional testing at industrial scale would likely be required for each application.
3. The cost of preparing and conducting these leachate tests is very expensive, exceeding \$2,000 per sample.

For these reasons, MRC concluded that pursuing this project at this time was not a good use of our time and resources.

Enzymatic Depolymerization Technologies

In 2020, MRC collaborated with several research teams to evaluate biologically driven processes to convert synthetic and natural polymers back into building block chemicals. This technology is an interesting emerging field, particularly for the recycling industry. Recent studies indicate that enzymatic depolymerization processes could produce chemicals with more than 50% energy savings compared to manufacturing from virgin feedstocks. Another advantage is that the enzymes are tailored to specific materials. This allows for the separation of mixed materials, for example textiles, and can selectively generate useful chemicals with fewer byproducts.

Polyurethane Foam Recycling

In a collaboration with the University of Massachusetts Lowell (UMass), Oak Ridge National Laboratory and the Dow Chemical Company, a proposal for federal funding was developed to explore enzymatic and thermomechanical deconstruction of polyurethanes to recover value-added chemicals. The proposal and funding request were submitted to the U.S. Department of Energy Bottle program (DE-FOA-002245) in August 2020 with Dr. Margaret Sobkowicz Kline of UMass as the principal investigator.

In prior work, enzymes specific to depolymerize polyurethane into useful polyols and amines were developed. Flexible foams from recycled mattresses were determined to be an ideal starting material for continuing this research. Unfortunately, the proposal was not selected for funding. Feedback from the program manager indicated that the concept had merit but did not exactly fit with the Department's goals. Despite this setback, UMass continues seek other opportunities to fund this work.

Textile and Shoddy Recycling

In September 2020, MRC received a concept paper from Dr. Sonja Salmon of North Carolina State University (NC State) to explore enzymatic depolymerization of mattress fabrics. This is of interest to MRC because the fabric surface layer of mattress, called ticking, is often constructed of polyester, but may also contain blends of cotton, rayon, silk, wool, polypropylene or nylon fiber. In their concept, enzymes specifically designed to depolymerize cellulosic polymers, such as cotton, would react with the textile blends and convert the cellulosic fiber to biogas, a mixture of methane and carbon dioxide which is a useful fuel. For example, if the material to be recycled consisted of a blend of polyester and cellulosic fiber, the remaining pure polyester fiber would be a suitable product for the established polyethylene terephthalate (PET) recycling industry once the cellulosic fiber is reacted with the enzymes.

After careful consideration, MRC decided not to initiate a research project with NC State at this time. Although isolating the polyester fiber from the fabric blend is a positive, MRC preferred to wait until work can be done with the textile industry or a potential customer for the recycled PET to evaluate the usefulness of the PET fraction. Absent that analysis, we concluded that this would not be a good use of MRC's resources at this time, especially because generating two greenhouse gas fuels from the cotton part of the blend was not considered an ideal end-product. MRC continues to collaborate with NC State as they pursue textile recycling research.

In November 2020, MRC was referred to Dr. Richard Gross of Rensselaer Polytechnic Institute (RPI) by NC State. Dr. Gross had devised a cascading enzyme concept which would first convert PET into ethylene terephthalate and ethylene glycol. Following conversion, the remaining cotton would be enzymatically reduced to glucose. Since all end products were useful building block chemicals with established markets, MRC encouraged him to submit a concept paper for a research project which would include

collaboration with his textile industry contacts. The RPI team submitted a full proposal in December 2020. At this point, RPI and MRC are in contract discussions to establish a research project which will investigate the suitability of both the shoddy pad (which is largely composed of recycled post-industrial apparel scrap) and quilt panels (which is a composite comprised of the exterior ticking fabric and several other layers which typically consist of fiber, foam or other woven or nonwoven fabric).

RPI also intends to submit a proposal for a much larger award to The National Science Foundation in September 2021. The more comprehensive study will include NC State, interested textile companies and MRC as collaborators. Dr. Gross indicates that the results from the recycled mattress materials study would be an important component of the larger future research proposal.

Vitrimerization of Polyurethane Foam

In early 2021, MRC awarded a research contract to Edge Geoscience Inc. (EGI) to explore whether mattress foam can be converted into valuable reformable polymers. The main objective of the study is to assess the feasibility of creating new components for various consumer and industrial products like shoe soles, conveyor belts, tool grips and other applications.

Recent work conducted by leading university material science laboratories at Northwestern University, Case Western Reserve University and elsewhere found that urethane foams can be thermo-chemically converted into meltable pellets that can be reshaped and more easily recycled into useful products. Based on these results, EGI will attempt to scale up this technology using post-consumer mattress foam. Initial studies will be focused on MDI (methylene diphenyl diisocyanate) based memory foams where the chemistry is expected to be most favorable to this technology.

The project launched in May 2021 and is expected to conclude in January 2022.

Polyurethanes in Zeolite Cements

In May 2020, MRC entered into a research agreement with the University of California Los Angeles (UCLA) to explore the feasibility of making cements using mixtures of zeolites and chemically recycled polyurethane foam. Zeolites are naturally occurring microporous, aluminosilicate minerals commonly used as commercial adsorbents and catalysts. The project builds on a previous research project funded by the U.S. Department of Energy's Advanced Research Projects Agency-Energy (ARPA-E) exploring zeolite-based cements. UCLA researchers believe the addition of recycled urethane foam will improve product strength and ductility, possibly making it an appropriate substitute for more energy intensive conventional cements and concrete-based products used today to make a wide variety of building products. Initial results are promising.

Due to the COVID-19 pandemic related delays, MRC expects this project to conclude in the Fall of 2021.

Waste Characterization Study

To achieve a higher program wide recycling rate, it is important to understand how much and which post-consumer mattress materials are going to landfill and why. With this information, MRC can prioritize research projects. In October 2020, MRC solicited proposals to perform a waste characterization study of non-recyclable waste generated by MRC-contracted mattress recyclers in California.

Following a review of submitted proposals, MRC selected MSW Consultants, LLC to perform the waste characterization study at two California recycling facilities. The final report will be released on MRC's website in mid-2021 and discussed further in MRC's 2021 Annual Report.

Manufacturing Battery Electrodes from Recycled Mattress Materials

In February 2020, MRC awarded a research contract to Pittsburg State University's Kansas Polymer Research Center to explore whether recycled mattress materials could be chemically modified to produce battery and supercapacitor components. Under the direction of Professor Ram Gupta, the Research Center completed a phase 1 study which successfully produced and evaluated electrodes made from a variety of recycled mattress materials including polyurethane foam, polyester, cotton and coconut fiber.

The results were very encouraging. Preliminary data indicated that several materials had significant performance advantages over common electrode materials such as carbon, graphene and carbon nanotubes. As a result, MRC decided to sponsor a follow up research project to construct and test actual batteries using the developed components and evaluate their performance. The follow up study was initiated in February 2021 and will conclude in early 2022. Additional detail will be presented in future annual reports.

Circular Economy for the Mattress Industry

As MRC manages its own efforts to improve mattress recycling and to find new and better markets for reclaimed mattress materials, we regularly communicate with other mattress recycling organizations around the world and stay abreast of broader efforts to bring pursued work toward a more circular economy for mattresses.

In the past year, global interest in creating greater circularity in the mattress industry accelerated. Stakeholders across the value chain cite the need for interdisciplinary collaboration to build infrastructure that can implement full and partial closed loop

product use cycles. Industry leaders around the world are working with public authorities to develop legislation to establish circularity requirements and incentives specifically for mattresses.

Due to regional preferences, business model differences and regulatory priorities, it will take considerable time to build a homogeneous global circular economy for mattresses. Developing better mattress designs is a common thread in discussions among manufacturers interested in sharing best practices. However, end-of-life management priorities and strategies diverge significantly from region to region. In tandem with these developments, some entities are pushing to develop alternative bio-based feedstocks to reduce dependency on fossil fuels. This latter initiative is somewhat controversial because bio-based sourcing can be disrupted by weather variation and competes with food supply resources. Further debate is anticipated.

Data presented at a virtual circular economy event organized by Interzum in May 2021 shows that in Europe, 40% of mattresses are incinerated. Most of the remaining 60% is sent to landfill. Rather than invest in conventional recycling infrastructure, which is mostly downcycling, some countries are interested in moving directly to technologies that would upcycle polymeric materials (such as the foam and some fibers) through chemical recycling and pyrolysis. These technologies will take time to develop. Early-stage research by the Wuppertal Institute in Germany supports the conclusion that thermo-chemical recycling has a much more favorable long-term overall environmental impact than incineration or landfilling. Polyurethane material suppliers Dow, Covestro and BASF have all established EU-backed pilot programs to convert urethane foam and/or polyester fabrics back to building block chemicals. They believe this is essential to attain closed loop circularity. MRC is actively engaged with these organizations to understand findings as the technologies evolve.

In the United States, MRC continues its focus first on developing better and new markets for our recycled materials. Although this approach does not create completely closed loop circularity, we believe this approach will be an important part of the overall circularity strategy because it typically has the most favorable environmental impact according to Life Cycle Analysis studies in other industries, compared to more energy-intensive approaches like thermo-chemical recycling. Second, MRC thinks that building operational efficiency from post-consumer disposal through recycling processes is equally important. In these two areas, MRC is taking a leading roll and sharing findings with other regions.

Finally, among stakeholders, consensus is building that circularity is an ideal that will take considerable time and investment to attain. Moving forward, several industry trade organizations in Europe, the United States, Asia and Australia have committed to playing a lead role to encourage investment and to facilitate communication and collaboration in pursuit of this goal. Global collaborative networks have already formed to explore and address capability gaps systematically with the following initial priorities:

1. Develop better designs;
2. Develop the means to increase recycled content in raw materials;
3. Build a sustainable logistics and recycling infrastructure;
4. Establish a science-based, peer-reviewed forum to advance meaningful innovation;
5. Establish a more informative material labeling system;
6. Develop an effective, easy-to-understand communication plan for consumers.

Life Cycle Assessment

In October 2020, MRC released an RFP to conduct a Life Cycle Analysis (LCA) of our California recycling operations to assess the baseline performance of our current processes. After reviewing submitted proposals, MRC entered into an agreement with Scope 3 Consulting to perform the LCA.

This project will take approximately 18 months to complete and will systematically determine the environmental impacts of our program from point of collection to recycling end markets or landfill. While 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 the relative impacts of our current program.

Gasification and Pyrolysis

MRC's 2019 Annual Report provided an overview of technology, financial viability, environmental impacts and market drivers pertaining to pyrolysis and gasification of mixed product waste. To recap, [The Alliance Against Plastics Waste](https://endplasticwaste.org) (endplasticwaste.org) funded pilot programs exploring the conversion of mixed plastic waste to fuels and chemicals, but the industry faced formidable economic headwinds to these processes becoming economically viable due to low oil prices and soft demand for some of the outputs. Financial industry views on the long-term viability of the industry were mixed. Although MRC at that time saw long-term potential for these process technologies, particularly for difficult to recycle materials, it decided not to fund research in this area until technical risks, environmental impacts and economic viability were more clearly understood.

In the past year, technology development in this area has continued to advance. In particular, small scale pyrolysis liquification, where the post-reactor products are condensed to fuels and chemicals, was demonstrated on an industrial scale for mixed plastics and rubber. New facilities were designed to meet European emission standards and generate products such as basic chemicals, jet fuel and fuel oil. Spainex Ecosystems (Netherlands) and Beston (China), for example, offer small scale

production facilities with capacities as low as six tons per day, which may help address reverse logistics costs and challenges of supplying a central pyrolysis facility with material provided by multiple small volume recyclers.

In other developments, parties are considering whether to integrate pyrolysis and gasification processes into existing power generating facilities. In these cases, mixed plastic and rubber materials displace coal or natural gas utilization and take advantage of existing infrastructure for emissions management. Large material volumes, however, are needed to generate power economically and reliably so this approach may be limited to more densely populated regions.

MRC's position regarding these technologies remains unchanged. While developments are encouraging, technical and commercial risks are still considered high. Any potential benefits would be long term. Therefore, although MRC will not directly fund research projects in this area at this point, we will continue to engage the innovation community proactively and support research as opportunities present themselves.



Financing Mechanism

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

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

- (A) Mattress recycling charge per mattress size
- (B) Capital costs
- (C) Education/Outreach costs
- (D) End-of-life used mattress management costs with line items, if applicable, for collection, transportation, recycling, renovating, reuse, and proper disposal
- (E) Program administration costs including, but not limited to, the department's costs pursuant to subdivision (a) of section 42988.2 of the Public Resources Code, and third party legal costs. Surplus funds, if any, and detailed rationale for the specified level of surplus.

Financing Mechanism

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

Each state program's LLC maintains its own financial records to reflect the receipt of the appropriate recycling charge and the direct expenses that it incurs (e.g., collection, recycling, transportation, communications, etc.). MRC Inc. allocates shared expenses (such as administration costs, overheads, etc.) among the three state program LLCs based on the relative population of each state. Each LLC also has a separate reserve for that state program.

Using the format specified in CalRecycle's regulations, we discuss MRC's total 2020 expenses and revenues associated with the California program (compared to its actual expenses and revenues incurred in 2019, projected in 2021 and budgeted for 2022, subject to CalRecycle's approval) as follows⁴:

Revenue from the Mattress Recycling Charge

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

MRC has also set a single recycling charge for mattresses and foundations sold in Connecticut and Rhode Island, the other two states in which it administers similar

⁴ For these purposes, all 2019 and 2020 revenue and expenses are based on MRC's audited financials. Projections for 2021 are based on unaudited 1st quarter 2021 actuals and forecasted revenue and expenses for the remainder of the year. Proposed 2022 revenue and expense amounts cited in this annual report have been approved by the MRC Board of Directors and have been submitted to CalRecycle in MRC's 2022 Budget.

mattress recycling programs, and, like California, that arrangement has worked well in those states. Having a single recycling charge, regardless of mattress size, that is consistent across state programs avoids confusion among multi-state and online retailers.

MRC maintained a single charge for 2020. The Mattress Advisory Committee agreed with this approach when it met in June 2017. Given that no relevant circumstances have changed, MRC finds no compelling reason to set two mattress recycling charges in 2022, the next budget year. Therefore, the charge revenue reflected in MRC’s 2022 budget is based on a single per unit recycling charge of \$10.50 that applies to all sizes and types of mattresses and foundations (including futons).

This charge was collected on all sales of mattresses and foundations to California residents or end users (such as hotels, educational institutions, etc.), regardless of size. Registered retailers and other sellers reported California sales of 4,234,404 units. As a result, MRC’s 2020 revenue from the recycling fee was \$44,461,242 (4,234,404 units multiplied by \$10.50). This represents a 3.4% increase over 2019 (compared to a 7.0% increase in national mattress sales).⁵

In 2020, the California program also earned \$37,631 in late fees on recycling charge remittance from retailers to MRC, for a total revenue of \$44,498,873. MRC’s return on investments is shown in [Table 38](#).

Table 29 shows MRC’s 2019 and 2020 actual revenue from the recycling charge and late fee revenue, MRC’s 2021 projected revenue and its proposed 2022 revenue.

TABLE 29: Program Revenue

Category	2019 Actual	2020 Actual	2021	2022
			Projections	Proposed Budget
Fee Revenue	\$42,999,117	\$44,461,242	\$46,530,792	\$47,303,844
Late Fee Revenue	\$26,264	\$37,631	\$30,367	\$30,000
Other Revenue ⁶	\$0	\$0	\$398,520	\$0
Total Revenue	\$43,025,381	\$44,498,873	\$46,959,679	\$47,333,844

Capital Costs

Other than modest expenditures on computers, software and office equipment, MRC incurred no capital costs in 2020 related to the California program.

⁵ International Sleep Products Association’s 2020 Mattress Industry Trends Report, Figure 1.

⁶ MRC, Inc. received an SBA Paycheck Protection Program (PPP) loan of \$442,800 in 2020. The loan benefitted all of MRC Inc’s state-specific recycling programs. SBA forgave the loan in 2021. The portion of the loan that benefitted MRC CA (\$398,520) will be recognized as Other Revenue in 2021.

Education and Outreach Costs

Costs for education and outreach activities in 2020 totaled \$3,403,383, 59% below 2019 levels and 53% below the 2020 budget. However, MRC continued to fulfill its communication objectives, and this level of spending supported robust industry- and consumer-targeted outreach strategies as explained in the [Education and Outreach](#) section of this report.

In 2020, MRC reduced the budgeted Spring advertising expenditures in response to the commercial closures and uncertainty caused by the COVID-19 pandemic. MRC did not stop advertising, but shifted to less expensive methods (e.g., more digital and online advertising rather than television) and targeted markets versus a wider general audience. We continued to promote the program in multiple languages and prioritized educating communities of color and those experiencing high per capita rates of illegal mattress dumping. Due to the COVID-19 pandemic's effect on in-person events, MRC also did not incur budgeted costs for collection event advertising, exhibiting at industry conferences, sponsoring community events or related travel.

Furthermore, in 2019, MRC significantly increased its spending in advertising and stakeholder outreach expenses to implement program changes required by AB 187 (which was enacted in 2018). At the same time, MRC incurred one-time costs to promote these new requirements as well as to support the expansion of the [Commercial Volume Program](#) and [research](#) efforts. As a result, some of MRC's 2019 education and outreach spending consisted of one-time costs which it will not incur again in future years.

Table 30 shows MRC's 2019 and 2020 actual education and outreach costs, its projected 2021 costs and its proposed 2022 expenses.

TABLE 30: Education and Outreach Costs

Category	2019	2020	2021	2022
	Actual	Actual	Projections	Proposed Budget
Advertising and Consumer Education	\$6,182,100	\$2,104,399	\$1,910,466	\$1,918,800
3rd Party PR Agency	\$523,038	\$704,341	\$571,371	\$589,659
Industry and Stakeholder Outreach	\$709,392	\$274,240	\$138,727	\$81,592
Community Collection Events/ Conferences & Events	\$231,490	\$13,081	\$96,059	\$135,000
Annual Report Expenses	\$51,972	\$44,481	\$54,793	\$33,928
Travel	\$58,649	\$7,435	\$8,100	\$20,500
Communications Staff Expenses	\$460,151	\$255,406	\$300,000	\$350,000
Total Education and Outreach Costs	\$8,216,792	\$3,403,383	\$3,079,516	\$3,129,479

Sleep Products Sustainability Program

In 2020, MRC incurred \$108,494 to operate the Sleep Products Sustainability Program (SP2). The program experienced a decrease in expenses of 29% from 2019. The reduction was due to 2020 not having any start-up costs experienced in 2019, as well as travel restrictions and reduced participation due to the COVID-19 pandemic.

Program expenses included consulting fees for SP2 oversight and participant support and engagement, including a monthly newsletter. In addition, MRC incurred expenses to promote SP2 to California-based mattress manufacturers through digital and print advertising, social media messaging and two informational webinars. See the [Waste Hierarchy](#) section of this report for more information.

Table 31 shows MRC's 2019 and 2020 actual education and outreach costs, its projected 2021 costs and its proposed 2022 expenses.

TABLE 31: Sleep Products Sustainability Program Costs

2019 Actual	2020 Actual	2021 Projections	2022 Proposed Budget
\$153,730	\$108,494	\$181,200	\$201,300

End-of-Life Used Mattress Management Costs

MRC classifies these as Operational Costs. They include mattress collection (including Illegally Dumped Mattress Collection Initiative), transportation and recycling. As summarized in Table 32, MRC's 2020 Operational Costs for end-of-life management were \$38,125,864, an increase of 15% over 2019. Total units collected and recycled in 2020 were 1,511,868, a 1.6% increase over 2019.

The following provides additional details for this expense category:

Collection Costs

- **Solid Waste Handling Fee:** MRC paid \$3,219,965 (5.9% over 2019) to collection sites throughout the state to compensate them for consolidating discarded mattresses and preparing them for transport to an MRC recycling facility. MRC experienced an increase in both the number of units handled by these no-cost collection sites in 2020 and the handling fees that MRC paid. In 2020, handling fee increases were driven mainly by higher labor costs, due in part to increases in the minimum wage. This source of mattresses represents 61% of the total units recycled.
- **Collection Containers and Storage:** MRC incurred \$1,765,858 in 2020 (30.1% less than 2019) to lease storage space, trailers and roll-off containers used to hold and transport collected mattresses. Expenses in this category included costs that MRC began to incur in 2018 to store units abandoned by a former MRC recycler at several

facilities throughout California. As MRC processed the abandoned units, these costs gradually diminished over time, and were \$998,337 less in 2020 compared to 2019. MRC concluded its processing of these abandoned units in February 2021.

- **Collection Site Signage/Guidelines:** MRC incurred \$26,361 in 2020 (16% over 2019) to provide new collection site signage and updated written guidelines to collection sites to implement the changes to the scope of the program (e.g., adding futons) that went into effect in 2020 as a result of AB 187.
- **Consumer Incentive:** In 2020, MRC recyclers paid a total of \$593,432 (0.4% less than 2019) in consumer incentives to encourage residents to deliver discarded mattresses directly to MRC recycling facilities and one external consumer incentive location in Oakland. In setting the per unit incentive several years ago, MRC took into account Cal. Pub. Res. Code § 42985(b), which states the legislature’s intent that MRC’s statewide program not undermine existing used mattress recycling, resale, refurbishing and reuse operations that are in compliance with state and federal law. The Mattress Advisory Committee recommended that the incentive not exceed \$3 per unit because a higher amount might harm renovators. MRC accepted that recommendation and has not changed the amount since.

Table 32 shows MRC’s 2019 and 2020 actual collection and container costs, its projected 2021 costs and its proposed 2022 expenses.

TABLE 32: Collection and Container Costs

Category	2019	2020	2021	2022
	Actual	Actual	Projections	Proposed Budget
Solid Waste Handling Fees	\$3,040,984	\$3,219,965	\$3,111,385	\$3,033,775
Collection Containers and Storage	\$2,527,032	\$1,765,858	\$1,594,372	\$1,670,172
Collection Site Signage/ Guidelines	\$22,732	\$26,361	\$14,496	\$19,096
Consumer Incentive	\$596,097	\$593,432	\$494,252	\$556,794
Total Collection and Container Costs	\$6,186,845	\$5,605,616	\$5,214,505	\$5,279,837

Illegally Dumped Mattress Collection Initiative

MRC spent \$1,204,518 in 2020 (15% over 2019) to address illegally dumped mattresses in California. Most of these costs (\$1,141,215) were payments to entities, including local governments, solid waste facilities, franchise haulers, nonprofits contracted with municipalities, Joint Powers Authorities and Native nations to count and pick up mattresses that were illegally dumped in their communities. Starting in 2020, the amount of the incentive varied based on whether the entity was in an urban (\$15 per unit) or rural county (\$20 per unit). MRC used the rural county definition in Cal. Pub. Res. Code § 40184 to determine an entity's classification. The units collected through the Initiative in 2020 totaled 75,904.

In addition, MRC incurred costs to analyze aggregated illegal dumping data, encourage participants to join or remain in the initiative, implement targeted illegal dumping prevention marketing and conduct an illegal dumping symposium in Visalia (January 2020) to identify the root causes of illegal mattress dumping and effective strategies for addressing the problem. Using the data collected through the Initiative, MRC developed illegal dumping heat maps showing where mattresses are being illegally dumped and provided these to the top 21 highest per capita Initiative participants based on units reported in 2019.

In 2020, MRC contracted with a local teacher to develop an illegal dumping lesson plan. This plan became available in Spring 2021 on [ByeByeMattress.com](https://www.ByeByeMattress.com) and was distributed to Fresno Youth Environmentally Savvy, a youth based after school program directed by CCEJN (Central California Environmental Justice Network). Additionally, working with a team of interdisciplinary experts, we developed a white paper, "Best Practices in Addressing Illegal Dumping of Durable Waste — A Guide for Policy Makers," reporting on strategies and best practices that have been found effective in mitigating illegal dumping in the United States and other regions around the world. The report is available on MRC's website.

In July 2020, MRC invited the 21 Initiative participants with the highest per capita rates of illegal mattress dumping in 2019 to propose projects that MRC could partially fund to address this problem. MRC received five proposals and in early 2021 awarded funds to three projects totaling \$232,677. This expense will be booked in 2021.

See [Mitigation of Illegal Mattress Dumping](#) for more information.

[Table 33](#) shows MRC's 2019 and 2020 actual costs for the Illegally Dumped Mattress Collection Initiative, its projected 2021 costs, and proposed 2022 expenses.

TABLE 33: Illegally Dumped Mattress Collection Initiative

Category	2019 Actual	2020 Actual	2021 Projections	2022 Proposed Budget
Illegally Dumped Mattress Reimbursements	\$971,670	\$1,141,215	\$1,302,045	\$1,432,615
Marketing, Advertising and Promotional Events	\$45,414	\$5,898	\$35,000	\$21,100
Staff Expenses and Consultant Oversight	\$31,080	\$57,405	\$56,638	\$36,720
Illegally Dumped Mattress Pilot Studies	\$0	\$0	\$232,677	\$150,000
Total Illegally Dumped Mattress Initiative	\$1,048,164	\$1,204,518	\$1,626,360	\$1,640,435

Transportation

MRC paid \$9,124,866 in 2020 (37% over 2019) to transport collected units to MRC recyclers. This increase reflects more units transported, higher transport rates, new collection routes added to the network and more long-distance routes to service rural areas. It also includes transporting pocketed coils accumulated by individual recyclers to a centralized processing facility and significant transportation diversions resulting from service interruptions at several recyclers throughout the year due to the COVID-19 pandemic.

MRC conducted a transportation efficiency study in 2019 to improve efficiency and productivity of our transporters and recyclers. The study recommended a number of improvements, including hiring a supply chain manager responsible for planning, implementing and monitoring an overall supply chain strategy. MRC is in the process of implementing these recommendations.

Recycling

MRC contracts with recyclers to dismantle and recycle units in California. In 2020, MRC paid eight contracted recyclers (operating 13 facilities) \$22,190,864 (14% over 2019) for these services. This increase resulted from more units being recycled and higher per unit recycling costs. In addition, in 2020, MRC implemented interim efforts to recycle pocketed coils at a centrally located facility, after research in 2019 proved this to be a feasible short-term endeavor for processing these hard-to-recycle components. Processing of the pocketed coils cost the program \$951,000, 4.2% of the total recycling cost in 2020. Finally, in 2020 MRC incurred over \$2.8 million to process units abandoned by a former recycler in 2018. MRC incurred similar expenses to process these abandoned units in 2019. If the cost to process the abandoned units were excluded from

both 2019 and 2020 costs, MRC’s 2020 recycling expenses would be 15.7% over 2019. MRC did not incur end-of-life management expenses related to renovation.

Table 34 shows MRC’s 2019 and 2020 actual end-of-life management costs, its projected 2021 costs and its proposed 2022 expenses.

TABLE 34: End-of-life Used Mattress Management Costs (Operational Costs)

Category	2019 Actual	2020 Actual	2021	2022
			Projections	Proposed Budget
Collection and Container Costs	\$6,186,845	\$5,605,616	\$5,214,505	\$5,279,837
Illegally Dumped Mattress Collection Initiative	\$1,048,164	\$1,204,518	\$1,626,360	\$1,640,435
Transportation	\$6,639,711	\$9,124,866	\$10,043,762	\$9,735,364
Recycling	\$19,396,086	\$22,190,864	\$21,006,444	\$22,508,703
Total Operational Costs	\$33,270,806	\$38,125,864	\$37,891,071	\$39,164,339

Research

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

In 2020, MRC incurred expenses of \$862,027 (46% below 2019) for the following research activities:

- Solicited proposals to fund improvements to MRC collection sites that will increase the diversion of units from landfills and improve the recyclability of discarded units. MRC will fund similar activities in 2021 and 2022.
- Beginning in 2019 and continuing into 2020, MRC conducted baseline lean manufacturing assessments at MRC’s California-based mattress recycling facilities. These individualized assessments recommended changes each recycler could implement to improve its overall operational efficiency, remove logistical and operational bottlenecks and improve the quality and quantity of materials recycled. MRC will make additional expenditures for similar assessments in future years.
- In 2019, MRC launched a two-part effort to address the recyclability of pocketed coils. As a temporary measure, MRC transported pocketed coils to a centrally located shredding facility that separates the steel from the pocket fabric. These transportation and shredding expenses were moved from Research to Recycling and Transportation expense categories in 2020. MRC also awarded a contract to

develop a low-cost, automated machine to efficiently separate the metal coils from the pockets without destroying either material. The prototype machine successfully demonstrated that pocketed coils can be effectively separated to generate both clean recyclable steel and recyclable polypropylene fiber. The research project concluded in early 2020. The manufacturer of the prototype is seeking a partner to bring the machine to commercial scale.

- In January 2020, MRC initiated a project with GHD and Humboldt University to explore the potential use of recycled shoddy materials in civil engineering applications. MRC decided to abandon the project due to a variety of reasons including extensive and costly testing requirements.
- In May 2020, MRC entered into a research agreement with the University of California Los Angeles (UCLA) to explore the feasibility of making cements using mixtures of zeolites and chemically recycled polyurethane foam. However, laboratory closures due to the COVID-19 pandemic forced unanticipated delays. The project and its associated expenses will continue in 2021.
- MRC began several research studies in 2020 that will explore options for several hard-to-recycle mattress components. MRC will continue to incur costs for these projects in 2021.

See [Research](#) for a more detailed explanation of MRC’s research activities.

Table 35 shows MRC’s 2019 and 2020 actual costs for research, its projected 2021 costs and its proposed 2022 expenses.

TABLE 35: Research Costs

Category	2019 Actual	2020 Actual	2021 Projections	2022 Proposed Budget
Research	\$1,115,630	\$441,838	\$693,703	\$568,750
Mattress Collection Facility Improvement Funding	\$116,354	\$123,744	\$60,000	\$50,000
Staff Expenses and Consultant Oversight	\$375,181	\$296,445	\$402,417	\$441,547
Total Research	\$1,607,165	\$862,027	\$1,156,120	\$1,060,297

Program Administration, Legal and CalRecycle Costs

In 2020, MRC incurred \$7,415,302 (22.5% over 2019) in program administration costs, including legal and CalRecycle Oversight. Of this amount, \$2,470,323 is for 18.54 FTEs (full time equivalent) staff that perform administrative and operational program oversight. This represents 87% of MRC’s total staff expense of \$2,824,658, which pays salaries for a total of 22.40 FTEs. Staff expense for the additional 3.86 FTEs, who work

on education and outreach, the illegally dumped mattress initiative, and research, are included and shown under those activity costs above.

MRC also hires consultants and outside contractors to provide additional services and expertise. Program administration expenses include \$159,118 in computer and database expenses for the organization's finance and CRM systems used to manage program registrants, recycling data, and financials. Other administrative and overhead costs include office space, telephone, utilities, insurance, and depreciation. MRC also works with California-based entities to provide industry and government relations support, specifically to assist MRC in responding to questions from legislators, informing elected officials and other stakeholders about the program and monitoring other California legislative and regulatory developments that may affect the program. MRC incurred \$21,471 in compliance audit expenses as it increased its operational compliance audits in 2020. In addition, MRC incurred \$81,422 to design and conduct retailer audits in late 2020, bringing total compliance audit expenses to \$102,893.

Program administration expenses also include costs to prepare annual tax filings and conduct the annual financial audit, including MRC's SOC1 audit (conducted by PwC, a global audit and accounting firm), which CalRecycle's regulation 14 CCR§ 18964(b) (11) requires MRC to perform as a necessary component of the annual audit. Travel expenses were 67% lower in 2020 compared to 2019 due to travel limitations resulting from the COVID-19 pandemic. In addition, CalRecycle invoiced MRC \$770,239 for oversight expenses in 2020, a reduction of 6.5% from 2019, primarily due to reduced costs associated with remote retailer inspections, a temporary vacancy in the compliance unit and the completion of the 2019 program audit.

In 2020, MRC incurred third party legal and litigation support expenses totaling \$2,392,963, a 67% increase over 2019. MRC incurred these expenses related to handling routine program operations and MRC's contracts with hundreds of vendors, litigation costs associated with defending MRC's interests against substantial monetary claims asserted in a complex arbitration proceeding involving a former MRC recycler and the recycler's principal, and other MRC legal matters. The litigation-related costs included attorney's fees, expert witness fees, transcript costs, arbitration panel costs and other out-of-pocket expenses. That arbitration concluded in May 2021. Among other things, the arbitrators found that MRC had established valid grounds for terminating the recycler, that the recycler was liable for significant costs MRC incurred to store, transport and process units that the recycler had abandoned after termination and ruled against the recycler and its principal on each of the claims that they had asserted against MRC for substantial monetary damages.

Table 36 shows MRC's 2019 and 2020 actual administration, legal and CalRecycle oversight costs, its projected 2021 costs and its proposed 2022 expenses.

TABLE 36: Program Administration, Legal and CalRecycle Oversight Costs

Category	2019 Actual	2020 Actual	2021 Projections	2022 Proposed Budget
Staff Expense	\$2,028,277	\$2,470,323	\$3,151,754	\$3,592,980
Administrative and Overhead Expenses	\$675,582	\$595,659	\$636,647	\$681,118
Outsourced Contractors/ Consultants	\$332,480	\$501,777	\$386,325	\$433,020
Computer System and Database Expenses	\$170,222	\$159,118	\$229,210	\$230,557
Annual Financial Audit and Tax Filings	\$240,352	\$223,621	\$225,048	\$223,076
Compliance Audits (operational and retailer)	\$2,888	\$102,893	\$222,486	\$200,591
Industry and Government Relations	\$186,728	\$144,904	\$145,000	\$149,640
Field Visits and Program Travel	\$161,513	\$53,805	\$26,455	\$48,320
Total Administration	\$3,798,042	\$4,252,100	\$5,022,925	\$5,559,302
Legal and Litigation Support Costs	\$1,432,166	\$2,392,963	\$1,057,771	\$86,688
CalRecycle Oversight	\$823,677	\$770,239	\$796,753	\$850,035
Total Administration, Legal and CalRecycle Oversight Costs	\$6,053,885⁷	\$7,415,302	\$6,877,449	\$6,496,025

⁷ The 2019 figures reflect a prior year adjustment that decreases 2019 Program Expenses by \$221,481 to reflect MRC Inc.'s return to MRC-CA of the management fees MRC-CA had previously paid to MRC Inc., as requested by CalRecycle. The balance of the adjustment from 2018 of \$294,853 is reflected as a revision to the 2019 beginning Net Assets.

Total Program Costs

As noted in [Table 37](#), MRC's 2020 total program costs were \$49,915,070.

TABLE 37: Total Program Costs

Types of Costs	2019 Actual	2020 Actual	2021	2022
			Projections	Proposed Budget
Education and Outreach	\$8,216,792	\$3,403,383	\$3,079,516	\$3,129,479
Sleep Products Sustainability	\$153,730	\$108,494	\$181,200	\$201,300
Operational Costs	\$33,270,806	\$38,125,864	\$37,891,071	\$39,164,339
Research	\$1,607,165	\$862,027	\$1,156,120	\$1,060,297
Administration	\$3,798,042	\$4,252,100	\$5,022,925	\$5,559,302
Legal and Litigation	\$1,432,166	\$2,392,963	\$1,057,771	\$86,688
Support Costs				
CalRecycle Oversight	\$823,667	\$770,239	\$796,753	\$850,035
Total Program Costs	\$49,302,378⁸	\$49,915,070	\$49,185,356	\$50,051,440

⁸ The 2019 figures reflect a prior year adjustment that decreases 2019 Program Expenses by \$221,481 to reflect MRC Inc.'s return to MRC-CA of the management fees MRC-CA had previously paid to MRC Inc., as requested by CalRecycle. The balance of the adjustment from 2018 of \$294,853 is reflected as a revision to the 2019 beginning Net Assets.

Reserves and Surplus Funds

Cal. Pub. Res. Code § 42988 requires that MRC maintain a reserve that is sufficient to fund the program's operations over a multiyear period in a fiscally prudent and responsible manner. Section 42988.3 further provides:

Commencing January 1, 2027, the mattress recycling organization shall not maintain total reserves exceeding 60 percent of its annual operating expenses, consistent with the requirements of the Financial Accounting Standards Board's Accounting Standards Update 2016-14, Not-for-Profit Entities (Topic 958), and any future updates to that standard.

In addition, CalRecycle's regulations require that MRC's annual report include a discussion of its "[s]urplus funds, if any, and detailed rationale for the specified level of surplus." 14 CCR § 18964(b)(9)(E).

For nonprofit entities like MRC, the concepts of "surplus funds" and "reserves" are distinct. For nonprofits, generally accepted accounting principles (GAAP) define the annual "increase (or decrease) in net assets" to mean the mathematical difference between total revenue and total expenses for that year. A nonprofit's increase (or decrease) in net assets is functionally comparable to net income (or net loss) earned by a for-profit company. For this reason, we interpret the term "surplus funds" used in 14 CCR § 18964(b)(9)(E) as referring to an increase in net assets that MRC records at the end of each annual year. (A decrease in net assets at year-end would be a deficit.)

GAAP (as set forth in the FASB Accounting Standards Update 2016-14, referenced in Section 42988.3) defines a nonprofit's reserves as that amount of the unrestricted accumulated net assets that the organization's board of directors has designated as reserves. MRC has no restricted net assets. MRC's 2020 audited financial statement (Statement of Financial Position) identifies MRC's reserve fund as "Board Designated Financial Reserve."

An organization's Board Designated Financial Reserve can serve many purposes, including providing continuity of operations in times of economic downturn and funds to address unforeseen events or other financial hardships. MRC has set aside funds to be prepared for unforeseen circumstances that could have a substantial impact on revenues and expenses, such as accidents, disasters or failures of MRC's operational or financial systems, recyclers, retailers and other sellers that collect the charges that fund the program or other significant unforeseen circumstances like the COVID-19 pandemic. Significant or sudden changes in market dynamics that affect recyclers' costs or revenue (e.g., fuel needed to transport units or lower prices for recycled components) or political uncertainties also could require MRC to use financial reserves to continue funding the program.

The reserve also protects the long-term viability of the program by setting aside money that can fund unusual budget deficits without necessitating frequent adjustments in the recycling charge. Given the amount of time required to request and obtain approval to change the recycling charge, and the fact that the Act requires MRC to notify the public at least 180 days in advance of implementing an approved change, a reserve sufficient to allow MRC to operate the program smoothly without financial disruption during such a transition is imperative.

The reserves, however, are less than the total accumulated net assets. That part of the total net assets that are not designated by the board as reserves includes the nonprofit's financial assets which are set aside to meet the organization's short-term financial needs. These are comprised of liquid assets (such as cash), as well as non-liquid assets. Non-liquid assets, among other items, include accounts receivable, property and equipment and prepaid expenses. In the case of MRC, accounts receivable at year end 2020 alone represented approximately 10% of its total net assets.

Sufficient undesignated net assets are important to provide an organization working capital. MRC's network of recyclers and transporters rely on rapid payment for services rendered. To keep the program functioning, and its vendors paid and operating, it is critical that MRC hold sufficient working capital to cover cash flow shortfalls. Unlike a government entity or more mature organization, an enterprise like MRC does not have access to government or adequate bank financing that may be required to cover substantial unexpected shortfalls. Instead, MRC must rely on its own cash flow to address the various financial risks it may encounter. Therefore, having less than approximately three months of operating assets on hand would be fiscally irresponsible.

As of December 31, 2020, MRC’s net assets were \$43,553,066, as reported on the Statement of Financial Position section of MRC’s 2020 audited financial statements. This reflects the total sum of all annual increases in net assets from inception through 2020. On the financial statement, the Net Assets are divided into two segments:

- \$31,074,299 in Board Designated Financial Reserves (equivalent to approximately 62% of 2020 expenses) and
- \$12,478,767 in Undesignated Net Assets (which equals 25% of Total Expenses and the difference between total net assets and Board Designated Financial Reserves). This is set aside to meet MRC’s short-term financial needs.

In 2021, MRC hired an independent financial consultant to review our current and future revenue and the risks our business faces compared to other similar nonprofits and to recommend reserve and working capital levels that are appropriate for MRC at this point in its corporate existence.

As MRC’s program has grown and matured, the large net assets (and reserves) accumulated in the initial years have declined. MRC appears to be on track to reach the 60% reserve target outlined in Section 42988.3 by January 1, 2027.

As Table 38 shows, as of December 31, 2019, the Net Assets at End of Year was \$46,956,658. In 2020, MRC experienced an operating net deficit of \$3,403,592 after net investment return. The deficit required MRC to draw down reserves to support 2020 program activities, ending the year with Net Assets of \$43,553,066. Therefore, for purposes of 14 CCR § 18964(b)(9) (E), MRC earned no “surplus funds” in 2020. Rather, the reserves accumulated during the initial years of the program allowed MRC to weather the uncertainties of the COVID-19 pandemic and accomplish several things in a deficit year, including expanding the collection network, continued consumer outreach, increased convenience for consumers and businesses, engaging in new research projects that contributed to an increase of the recycling rate to 77.1%.

TABLE 38: Net Assets

Category	2019 Actual	2020 Actual	2021	2022
			Projections	Proposed Budget
Total Revenue	\$43,025,381	\$44,498,873	\$46,959,679	\$47,333,844
Total Program Costs	\$49,302,378	\$49,915,070	\$49,185,356	\$50,051,440
Change in Operating Net Assets	(\$6,276,997)	(\$5,416,197)	(\$2,225,677)	(\$2,717,596)
Net Investment Return ⁹	\$2,792,712	\$2,012,605	\$959,098	\$921,851
Change in Net Assets	(\$3,484,285)	(\$3,403,592)	(\$1,266,579)	(\$1,795,745)

⁹ Net investment return for 2020 was \$2,012,605, and included interest and dividends, as well as realized and unrealized gains on MRC’s short and long-term investments, less brokerage fees.

Category	2019 Actual	2020 Actual	2021 Projections	2022 Proposed Budget
Net Assets Beginning of the Year	\$50,440,943	\$46,956,658	\$43,553,066	\$42,286,487
Net Assets at the End of the Year	\$46,956,658	\$43,553,066	\$42,286,487	\$40,490,742

MRC anticipates a decrease in net assets in 2021 and 2022, as indicated in Table 38, particularly in light of the disruptions caused by the COVID-19 pandemic, as well as a general expansion of the program services. Fortunately, the reserves that MRC had prudently set aside in the early years of the program will help us continue to support the program in California despite the challenges created by the COVID-19 pandemic.

At year-end 2020, MRC's Board Designated Financial Reserves and Undesignated Net Assets (working capital) were as follows.

TABLE 39: MRC's Board Designated Financial Reserves and Undesignated Net Assets (Working Capital)

Net Assets as of 12/31/2020	\$43,553,066	2020 Expenses: \$49,915,070
Board Designated Financial Reserves	\$31,074,299	62% (approximately 7.5 months of 2020 expenses)
Undesignated Net Assets	\$12,478,767	25% (3 months of 2020 expenses)



Education and Outreach

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

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

Education and Outreach

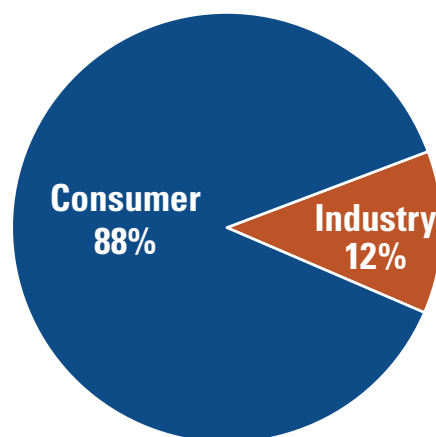
MRC’s education and outreach efforts are designed to inform consumers, the mattress industry and other stakeholders about mattress recycling in California and to explain more specifically:

- How MRC operates, what it has accomplished and the impact it is making in California;
- How and where to recycle discarded mattresses and why recycling is beneficial;
- Why the charge is needed and what it funds; and
- The legal obligations the mattress industry must fulfill.

To reach these audiences and disseminate this information, MRC uses a wide array of communications and marketing methods, including targeted direct mail, printed collateral, advertising, media relations, websites and social media. MRC also makes site visits and participates in community and industry events. In 2020, in response to the COVID-19 pandemic’s dramatic impact on consumer’s media consumption and shopping habits, MRC altered this traditional mix of methods to focus more heavily on digital and social media and securing media coverage of the program’s success.

Figure 6 shows the percentage of MRC’s education and outreach costs directed to consumer and industry needs.

FIGURE 6: 2020 Education and Outreach Spending Industry Versus Consumer



Consumer Education

When communicating with consumers, MRC has branded the recycling program “Bye Bye Mattress.” To educate consumers, MRC uses [ByeByeMattress.com](https://www.byebyemattress.com), point-of-sale materials, public service announcements, traditional and online advertising, community events, media relations and social media.

Typically, MRC’s outreach encourages taking immediate action to dispose of a mattress for recycling, but in March 2020, MRC pivoted to teaching consumers what they can do with an old mattress and exploring how it is recycled. This emphasis on learning versus doing responded to how government stay-at-home orders and health officials’ recommendations to limit outings to essential trips were affecting consumer activity.

With MRC’s increased use of online advertising, social media, public service announcements and media coverage, 2020 website traffic remained at levels similar to 2019, and consumer awareness about Bye Bye Mattress and mattress recycling did not erode significantly. Based on our 2020 experience, the diversity of MRC’s communications and marketing methods allowed our consumer education efforts to remain flexible and adaptable in the face of major social and economic disruptions.

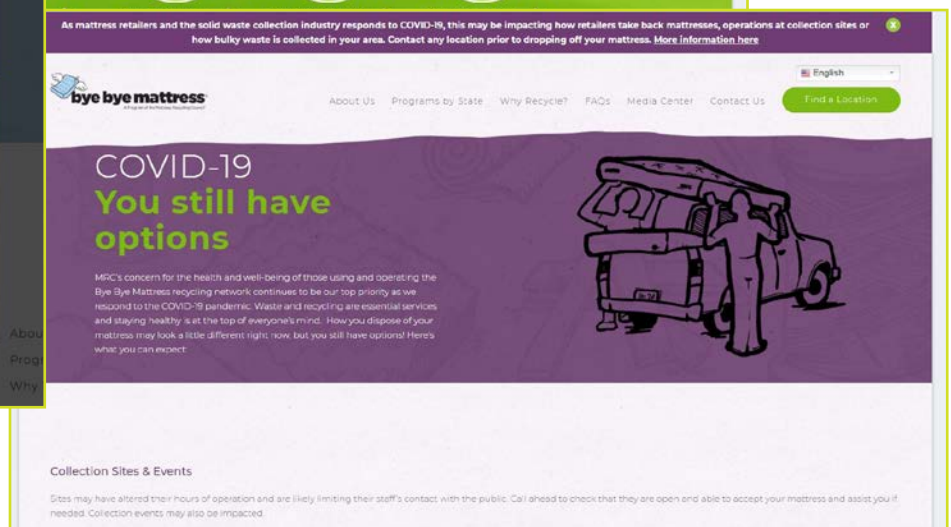
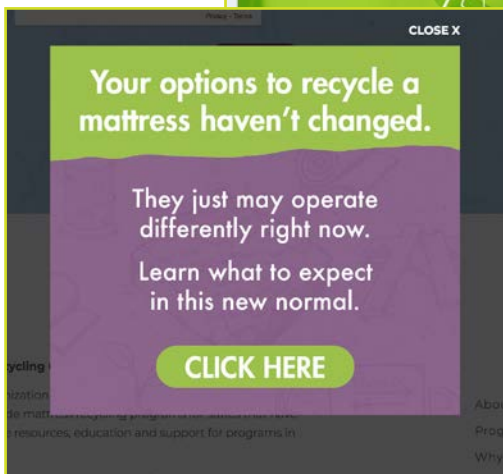
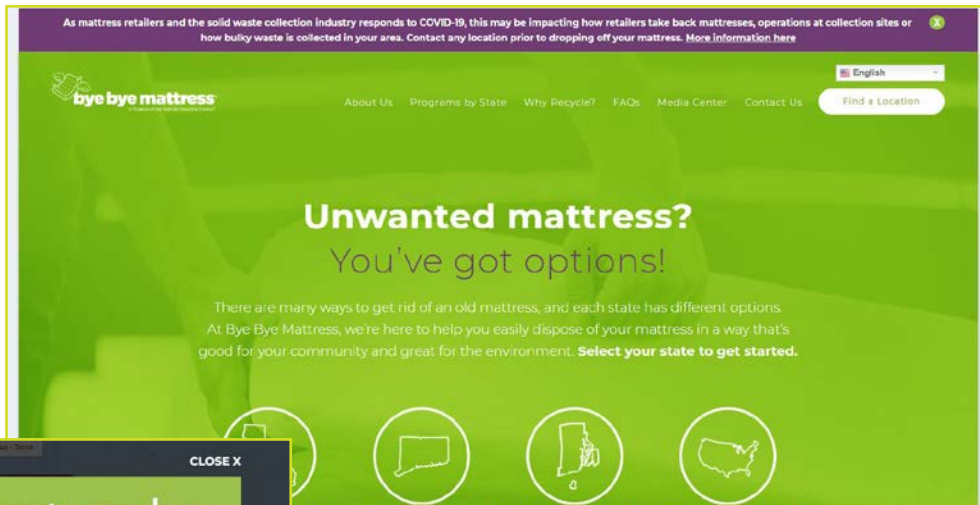
ByeByeMattress.com

On [ByeByeMattress.com](https://www.byebyemattress.com), consumers easily can find information about retail take back, participating drop-off locations and municipalities that offer at least one free curbside pick up each year. Businesses and organizations can also find Commercial Volume Program (CVP) details and the options available to them.

Although most consumers visit ByeByeMattress.com to learn what to do with their old mattress, the site also contains updates about the program’s performance and MRC’s efforts to expand recycling in the state. In addition, the site educates the public about the mattress recycling process and its environmental benefits.

MRC modified the site slightly in 2020 in response to the pandemic. For example, although retailer take back, drop-off locations and curbside recycling options still existed, many of these facilities suspended or reduced their services to comply with local restrictions and health department guidance. In light of these changes, MRC communicated what we knew about facility closures or cutbacks, and encouraged consumers to call ahead before using any of the available disposal options.

From March to December 2020, MRC activated a COVID-19 pop up box and banner on the homepage. These alerted consumers to expect a different experience during the pandemic and the types of changes to anticipate. MRC advised consumers to discuss the take back process with their retailer in advance of purchasing a new bed, and to contact a collection site before dropping off their old mattress or a hauler before setting the mattress at the curb for pick up.



Despite the adjustments to the consumer outreach strategy, overall website performance remained strong. Website sessions and users only decreased slightly — 7% and 5%, respectively — compared to 2019. MRC maintained similar web traffic levels on ByeByeMattress.com because it concentrated on generating more traffic from social media, online advertising and e-mail marketing. In fact, traffic coming from social media sources increased 79%, online advertising increased 127% and e-mail 122%, compared to 2019.

Even though the overall number of sessions and users in 2020 did not experience growth at rates achieved in previous years, the visitors that used ByeByeMattress.com were more engaged. Visitors stayed on the site longer and clicked more pages, likely a result of the “learn more” messaging and extra COVID-19 information. The bounce rate also decreased by 7%, which indicates visitors were finding helpful and relevant information and not immediately exiting.

MRC will continue to monitor website analytics to optimize the user experience and gauge performance of advertising campaigns and its other outreach methods.

Consumer Education Materials at Retail Stores

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

- **Bilingual Information Card:** This card can accompany the consumer's invoice or receipt. In its standard format, English is on one side and Spanish on the other. Chinese, Korean, Tagalog and Vietnamese versions are available on request.
- **In-Store Posters:** MRC offers posters in two sizes to provide retailers flexibility in how and where they display them in-store. Spanish, Chinese, Korean, Tagalog and Vietnamese versions also are available on request.
- **Consumer FAQs:** Consumer FAQs are provided in English and Spanish to assist retailers with sales associate training. Chinese, Korean, Tagalog and Vietnamese versions also are available on request.

In 2020, MRC mailed approximately 43,600 information cards and 460 posters in California. Retailers also may download the artwork from MRC's website and print it on-demand themselves.

MRC uses a monthly e-newsletter, email notifications, industry publications and events to regularly inform retailers that these materials are available from MRC and reorders are free. It also sends starter kits to newly registered retailers or those opening new stores in the state. The kit includes a postage-paid response card that allows retailers to opt-in to receiving automatic refills of materials.

As consumers shopped more frequently and exclusively online, MRC created a digital badge for retailers to display on their websites or implement in customer communications. The badge became available April 2021.

byebye, mattress.
Gracias por ayudarnos a decir hola a un futuro más verde.
El cargo de reciclado mencionado en su recibo, el cual es exigido por la ley por cada colchón y box spring vendidos, financia nuestro programa de reciclado de colchones estatal.
Reciclar un colchón al final de su vida útil permite crear otros productos útiles en vez de enterrar sus valiosos recursos en un vertedero. Así que adiós no tiene que ser para siempre.

Rest Easy! Your Old Mattress Can Be Recycled.
Drop it off at a nearby location or ask your retailer about taking it back.

Are you having your new mattress delivered?
Ask your retailer about taking back your old one at no cost. California law requires that retailers delivering new mattresses offer to take back your old one (even if it's a different size).

bye bye mattress
A Program of the Mattress Recycling Council

ANTICIPATED CONSUMER QUESTIONS

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

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

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

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

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

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

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

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

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

Public Service Announcement

In 2020, MRC continued to use the “Stop Illegal Dumping” campaign that was created in 2018. The PSA reinforces the key messages about where and how to recycle your mattress and to visit ByeByeMattress.com to learn more.

Campaign materials are available in English and Spanish for TV, radio, print and outdoor.

During 2020, the PSA surpassed 3.7 million lifetime impressions and earned 4,913 TV airings totaling more than \$644,000 in advertising value. Forty-two percent of these airings played the Spanish version. Sacramento, Los Angeles and Monterey ranked as top markets for the year.

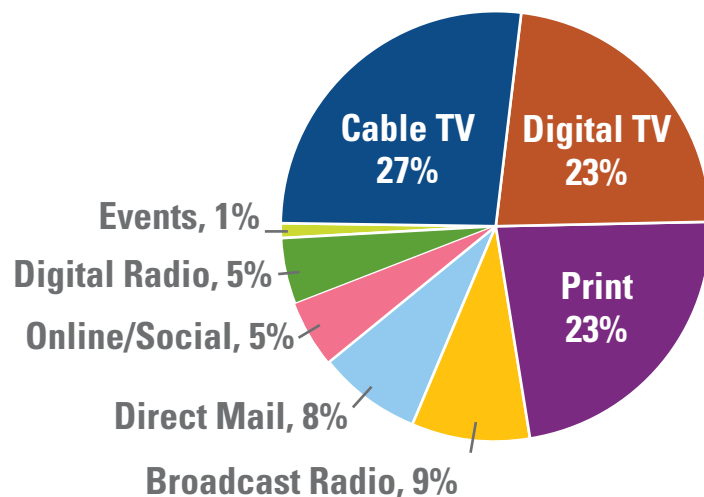
In 2021, MRC will update the PSA messaging given what we have learned through our work in environmental justice communities, the feedback collected at illegal dumping workshops and the recommendations suggested in the illegal dumping white paper.

Paid Advertising Campaign

MRC supplements its other media efforts with paid advertising. A general awareness campaign runs in major markets statewide typically in the spring and fall to coincide with holiday weekends when retailers sell large volumes of mattresses. Targeted campaigns are used in areas with specific needs, such as raising awareness of the program in areas with high per capita illegal dumping activity, promoting an upcoming collection event or announcing a new site. MRC uses a mix of television, radio, digital, outdoor and print as it designs the advertising plan and incorporates outlets to reach minority groups and non-English speaking residents.

The COVID-19 pandemic disrupted MRC’s typical advertising strategy. In 2020 we ran one major market campaign prior to the pandemic. Later in the year, we concentrated only on local markets. Due to the major shift in media habits caused by consumers having more idle time at home, we also focused more heavily on digital and social media than in prior years. Figure 7 shows the percentage of the consumer advertising spending used for television, radio, print, digital and social in 2020.

FIGURE 7: 2020 Consumer Advertising Spending By Media Type



Major Market Campaigns

In February 2020, MRC used the “Three Ways to Recycle” campaign in major markets to increase general awareness of the program ahead of the Presidents Day weekend when mattress sales are traditionally high. The ad summarized the three primary ways a consumer can place a mattress in the recycling stream: retailer take back, consumer drop off and municipal bulky item pickup.

MRC targeted mattress purchasers and likely mattress disposers, based on demographic and behavioral data collected in previous years.

MRC ran the campaign in markets with a recycling facility: Sacramento, Santa Barbara-San Luis Obispo, Fresno, San Bernardino and portions of Los Angeles counties.

The campaign finished in early March, just as California’s stay-at-home orders began. The COVID-19 pandemic disrupted MRC’s ability to collect awareness data immediately upon completion of the campaign. Nevertheless, the December 2020 awareness survey found awareness levels did not decrease significantly during the year.

Local Market Campaigns

The target audience of local campaigns varies by need. When promoting a new collection site or event, the campaign is designed to reach the wider general audience or geographical area served by that location. When promoting mattress recycling to discourage illegal dumping, MRC uses information gathered from previous surveys to target the demographics that have indicated less awareness of the program or demonstrate higher likelihood to illegally dump a mattress.

Examples of local market advertisements MRC used are included in Appendix E. MRC complimented these campaigns by providing city mayors, councilmembers and boards of supervisors with program information to share with residents.

In 2020, MRC conducted the following local market campaigns.

Habitat for Humanity Oakland ReStore Consumer Incentive Payment

MRC advertised the Habitat for Humanity ReStore Oakland (Oakland ReStore) location and the availability of the Consumer Incentive Payment (CIP) for seven weeks between Labor Day and the start of Black Friday sales to align with weekends when mattress purchases are typically higher. MRC used digital radio, social media and local print publications in the campaign. Impressions totaled 3.7 million.

Prior to MRC’s campaign, the Oakland ReStore spearheaded its own social media campaign to promote all of the items it accepts for recycling. MRC contributed funds towards the mattress ad used in the series. Impressions totaled 880,338.

New Mover/Resident Outreach

MRC emailed homeowners and renters in various cities and counties that had changed their address within the last two years. MRC targeted areas that experienced high per capita rates of illegal dumping based on 2018 and 2019 Initiative data. MRC also chose areas where it was engaged in environmental justice work and with newly opened collection sites. The email reached over 1.1 million residents.

Multicultural Campaign

MRC designed a media buy to compliment the email campaign and increase awareness in demographics that showed less awareness of the program. We placed ads in non-English media and minority-owned media outlets. MRC reached Spanish speaking households through digital television and print in the cities of Fresno, Merced, Modesto and Stockton as well as the counties of Kern, Los Angeles, Orange, Sacramento, San Bernardino, San Diego, Santa Barbara, San Joaquin and Riverside. We also reached Vietnamese speaking households in Orange County and a variety of Asian languages in the Bay Area and Central Valley (Fresno, Oakland, Sacramento, San Jose, San Francisco, Stockton and Visalia). To reach African American households, we used digital television and Black-owned publications in Alameda, Sacramento, and Los Angeles counties. Impressions totaled 9.7 million.

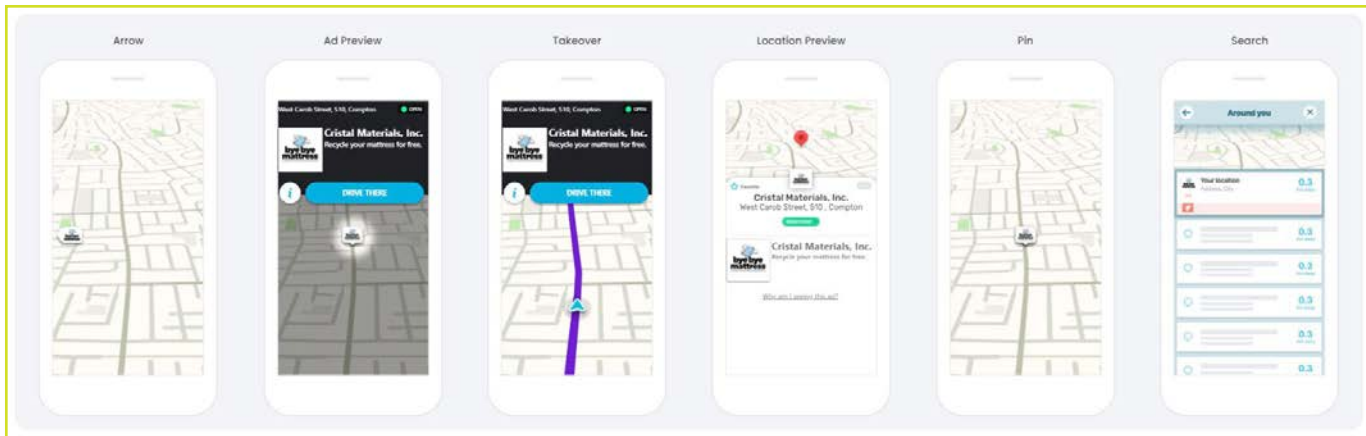
Online Advertising

In 2020, MRC continued use of the Google AdWords Grant program, Google’s paid keyword search and display ads and promoting CIP locations on the Waze navigation app.

MRC’s Google ads, which are prompted when a user searches the internet for “mattress recycling,” “disposal” or “junk removal,” directs users to ByeByeMattress.com. In 2020, the Google AdWords Grant provided text-only ads for keywords that cost \$1.03 per click or less. MRC’s paid Google advertising included keywords that were not accessible through the grant program. The display ads give MRC the ability to add images and reach a larger audience (the ad runs not only on Google’s search results pages but on other websites that display Google ads). Together the grant program and paid ads generated 11.6 million impressions and averaged a 8.2% click-through-rate.

MRC uses Waze to promote all locations that offer the CIP. Ads are pushed to the apps as users drive near these areas. Locations are also marked on the map. During 2020, Waze ads garnered 1 million impressions and resulted in 487 navigations (clicks on a location address to map driving directions, indicating the user drove to the site).





MRC will continue using online advertising to generate leads to ByeByeMattress.com and regularly monitor analytics to find the marketing mix that Californians respond to best.

Community Events

Each year MRC takes advantage of the many events and festivals created around Earth Day (April 22) and America Recycles Day (November 15) to share mattress recycling information with residents. April 22, 2020, marked the 50th Anniversary of Earth Day. In anticipation, MRC prepared to visit 50 events surrounding the celebration of this observance. While many of these event organizers chose to postpone or cancel their event in response to the COVID-19 pandemic, some created digital event formats or pivoted to social media campaigns that acknowledged their sponsors. These included:

- 13th Annual California State University Dominguez Hills Earth Day Festival,
- Earth Day Fresno,
- ECOS Sacramento Earth Day,
- Long Beach Earth Day,
- Sanitation Districts of Los Angeles County Earth Day, and
- Santa Barbara Earth Day.

MRC did not seek out fall events surrounding America Recycles Day given the continued prohibition of large gatherings. In 2021, MRC looks forward to engaging safely and responsibly with residents as in-person events resume.

Media Relations

In 2020, MRC's media relations activities generated coverage equivalent to approximately \$1 million in advertising value, earning over 159 million impressions. Major activities included:

- **Habitat for Humanity Oakland ReStore CIP:** MRC's press release generated coverage in the San Francisco Chronicle, San Francisco Gate, Bay City News, KCBS-AM and a number of neighborhood Patch outlets.

- **2019 Annual Report Highlights:** A press release distributed statewide was posted to many newspaper's websites. Some of these included: Inyo Register, Long Beach Press Telegram, Monterey County Weekly, San Diego Union Tribune, San Leandro Times and Sonoma County Gazette. MRC also secured TV coverage on KFMB-TV in San Diego.
- **Op-eds:** MRC placed op-eds about the program's success and benefits in CALmatters, The Union, Solano County Daily Republic, Woodland Democrat and Black Voice News.

Collection Site and Event Toolkits

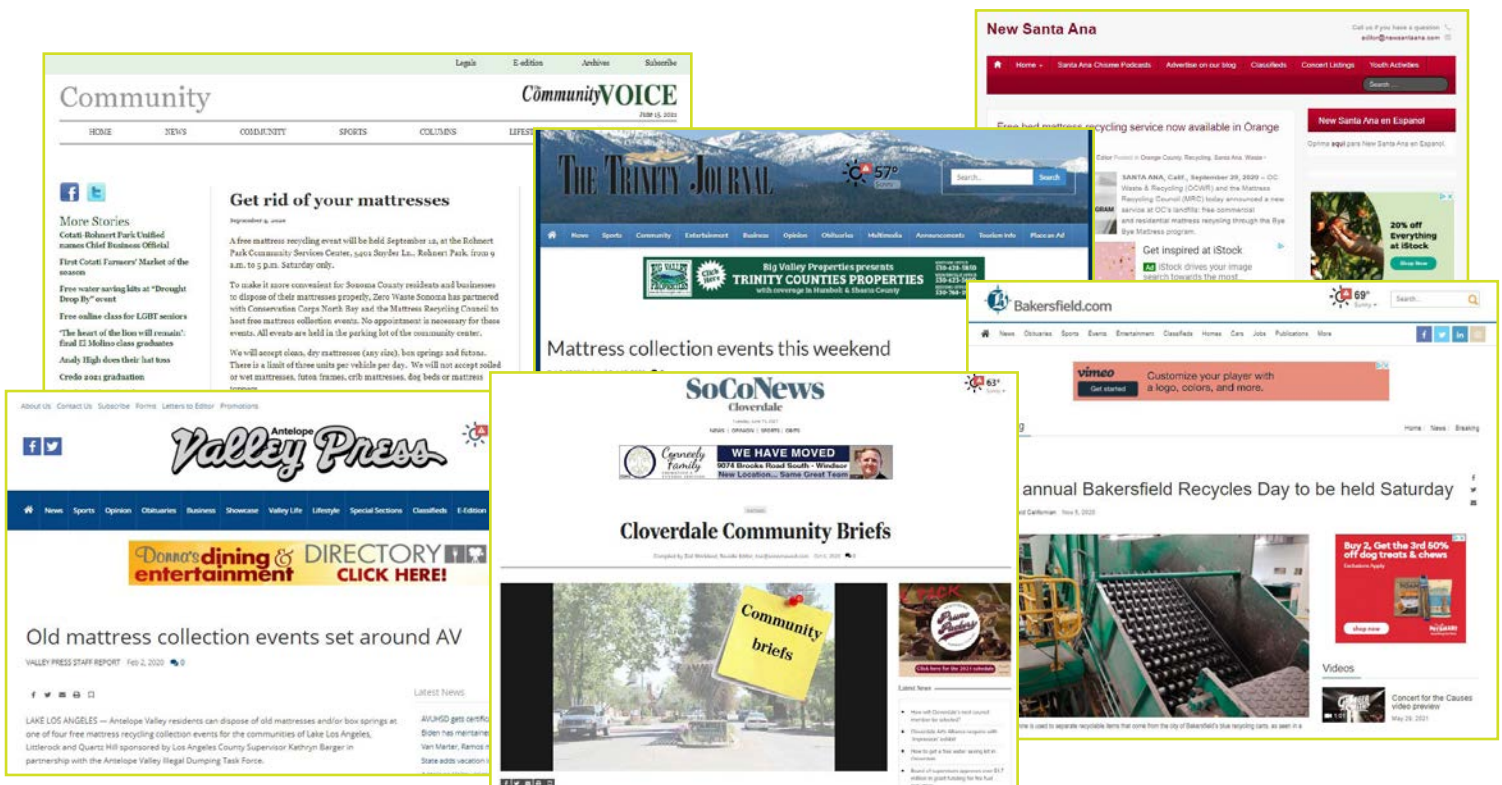
MRC provides collection sites and event hosts with a toolkit containing a template news release, flyer, signage and suggested content they can use to publicize their participation in the program through online and social media outlets, city/organization websites and newsletters. The toolkit also allows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

- Merced County's website — [Mattress recycling information page](#)
- Orange County's Education Hub — [Posted the Stop Illegal Dumping PSA](#)
- Republic Service's customer blog — [Don't Lose Sleep Over How to Recycle Your Mattress.](#)

 [Read the Collection Event Toolkit.](#)

 [Read the Collection Site Toolkit.](#)

Visit mattressrecyclingcouncil.org/all-resources for complete toolkits.



Social Media

MRC created Twitter and Facebook profiles for Bye Bye Mattress to connect with consumers.

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

MRC continued to pay to boost Bye Bye Mattress Facebook posts to reach additional followers, which grew 31% from 2019. By the end of 2020, Bye Bye Mattress had earned more than 3.5 million impressions on Twitter and Facebook.

Industry Communications

MRC regularly encourages industry participation in the program and informs mattress retailers, manufacturers, renovators and other stakeholders in California about their obligations under the law. To accomplish this, MRC works with CalRecycle and uses direct mail, phone calls, websites (MattressRecyclingCouncil.org and MRCreporting.org), industry events, media relations and social media.

Compliance Outreach

MRC's database of potential retailers, manufacturers and renovators is compiled from various sources of information including California's Bureau of Household Goods and Services, ReferenceUSA, Dun & Bradstreet, industry publication subscriber lists, industry event attendee lists, Yellow Pages, Chambers of Commerce, the Better Business Bureau, online searches and other sources. It also receives leads for potential registrants from CalRecycle's enforcement staff and MRC program coordinators as they travel the state.

MRC continues to monitor these sources for new entrants into the mattress segment, as well as non-compliant parties. When MRC identifies a party that may need to register and participate in the program, MRC mails a notice to the party informing it of its potential obligations and follows up with a phone call or email. If there is no response within 30 days, MRC sends a second notice and the party is given 30 more days to respond. If the party remains unresponsive, MRC reports the party to CalRecycle for action.

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

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

At retailer inspections, CalRecycle confirms whether the business is registered with MRC, collects the recycling charge from customers, visibly displays the correct charge on the sales transaction documents, properly remits those charges to MRC and complies with the no-cost retailer take back obligation. Inspectors also verify whether the mattresses and foundations offered for sale are produced by manufacturers that have registered with MRC.

At renovator inspections, CalRecycle confirms whether the business is registered with MRC and evaluates documentation practices used to report annual mattress collection and disposition data (due to CalRecycle May 1 of each year).

In 2020, MRC and CalRecycle deviated from normal processes because of the mandatory store closures that occurred as a result of the state's response to the pandemic. In April 2020, MRC instituted a policy that allowed retailers to defer payments through June 2020. In addition, late fees and penalty interest payments were waived through September 2020. During this time, CalRecycle did not physically visit stores for inspection, but eventually implemented a virtual inspection process. Given MRC's temporary leniency in its charge remittance policy and CalRecycle's limited enforcement activity, MRC referred only the most egregious violators to CalRecycle for enforcement. Of the five noncompliant parties reported in 2020, three cases were resolved, one is still in process and the final one is awaiting inspection.

During the year, MRC also retained a third-party auditor to develop a program to verify that retailers apply the full recycling charge on all appropriate products and follow proper procedures for collecting the charge from consumers and remitting it to MRC. In November 2020, our consultant piloted the program with a diverse group composed of independent stores, regional/national chains and online sellers. Based on the results of the pilot, we will use the program to conduct the audits across California.

AB 187 Communications

In October 2019, AB 187 was enacted. Among other things, AB 187:

- Expanded the definition of a mattress to include futons effective January 1, 2020;
- Required mattress distributors to register with MRC; and
- Required that online retailers that deliver mattresses using common carriers to offer no-cost take back of an old mattress within 30 days after delivering a new mattress effective January 1, 2021 (prior to this date online retailers that used common carriers to deliver mattresses were exempt from the take back obligation).

Throughout 2020 MRC communicated with the industry and all program participants using e-mailed and mailed notices, press releases, advertisements, newsletter articles and coordinated with ISPA and other furniture industry associations and stakeholders to disseminate information. In the months leading up to the expanded retailer take back obligations, MRC’s communications focused more on this new requirement. See [Retailer Take Back Publicity](#) for more information.

Websites

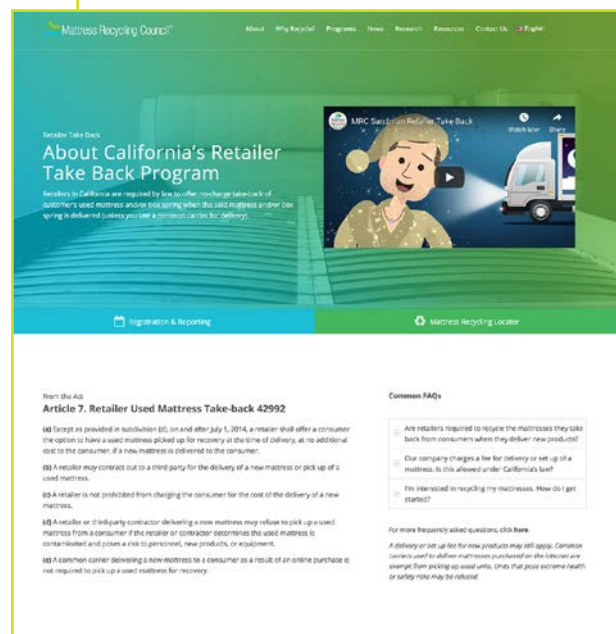
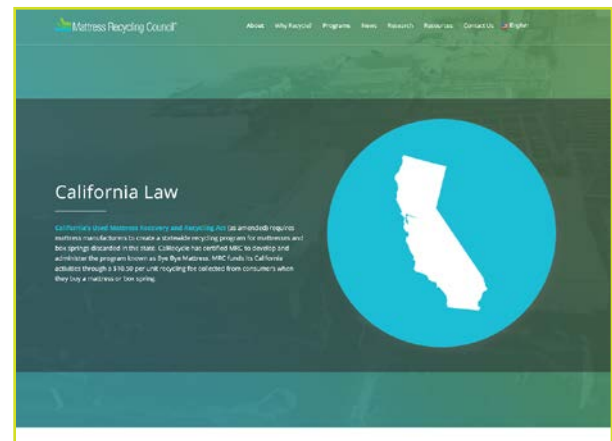
MattressRecyclingCouncil.org

Designed for use by the mattress industry, regulators and non-consumer stakeholders, this website contains program information, copies of recent MRC notices, a robust resource library and links to [ByeByeMattress.com](#) (MRC’s consumer-facing website) and to MRC’s registration and remittance portal ([MRCreporting.org](#)).

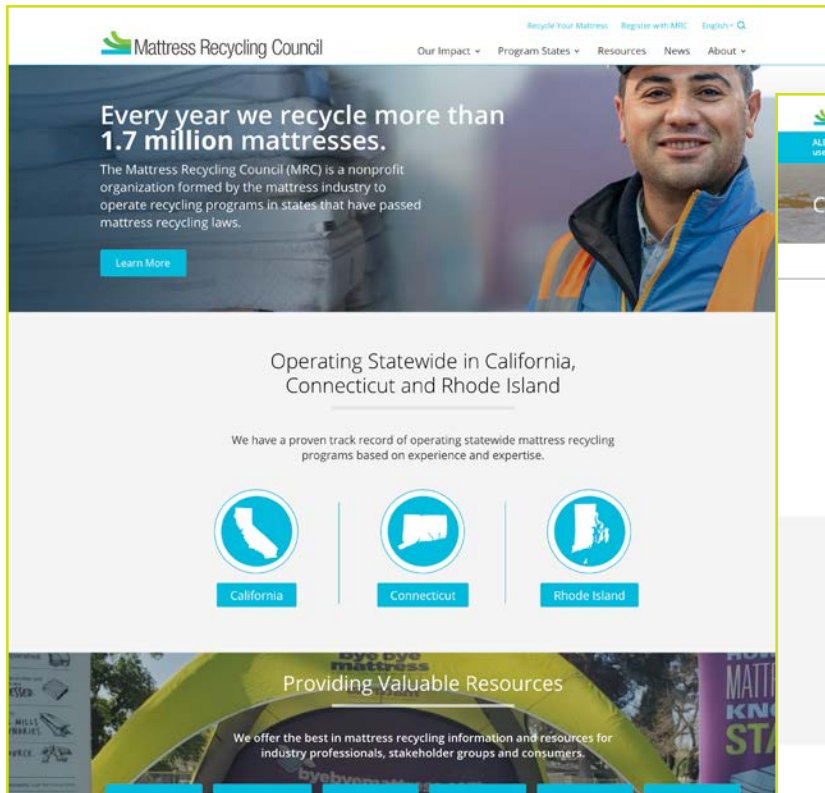
In 2020, the site attracted 89,869 visitors in 2020. Factors that contributed to this 100% increase from the previous year include industry outreach related to AB 187 and more site visits by recyclers and collectors downloading RFPs for funding awards, as well as other visitors interested in viewing MRC’s new resources and learning about the Sleep Products Sustainability Program (SP2).

Based on feedback collected from the 2019 communications audit and stakeholder survey MRC updated the website in 2020 to improve the user experience, make the most sought information and resources easier to find and more prominently highlight the results of the state programs.

With the growth in MRC’s research activities, increased illegal dumping efforts, launch of the SP2 and creation of AB 187 resources, the redesign also allowed MRC to build new sections for the information related to these special topics and better incorporate them into the website’s structure and navigation menus. The redesigned website launched in September 2020.



Previous version of [MattressRecyclingCouncil.org](#)

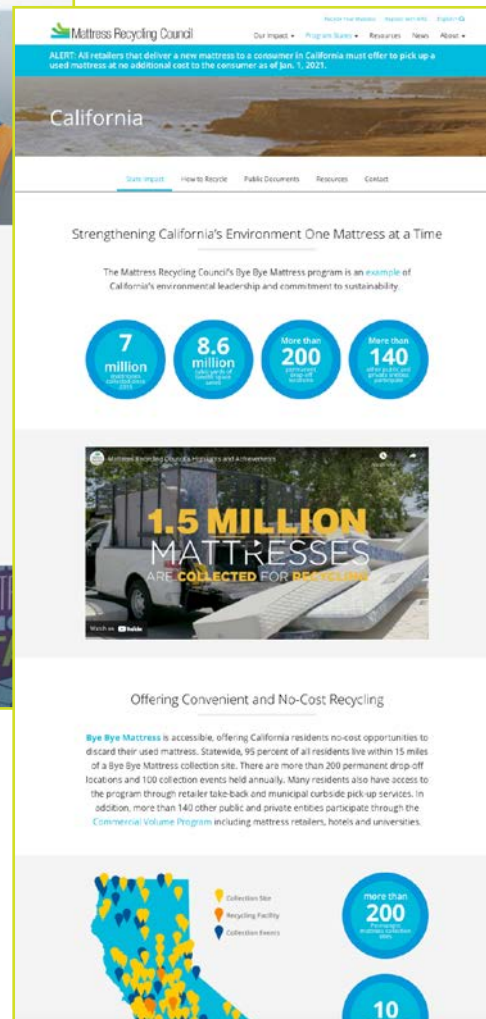


Redesigned MattressRecyclingCouncil.org

To evaluate the success of the redesigned website, MRC is monitoring various analytics such as the bounce rate, clicks to ByeByeMattress.com and MRCreporting.org, the amount of time a visitor remains on the website and resource library downloads.

MRCreporting.org

Parties use this online portal to register with MRC and to report and remit recycling charges to MRC. To encourage participants to remit their charges on time, the portal emails automatic reminders regarding upcoming and missed deadlines. MRC also pushes important announcements to participants and cross-posts relevant notices and information that appears on [MattressRecyclingCouncil.org](https://www.mattressrecyclingcouncil.org).



In 2020, MRC used the portal to inform California participants about the requirement to collect the fee on futon mattresses, the change to the retailer take back requirement, how to recycle mattresses using the CVP, availability of customer education materials and updating account information.

Video Series

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

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

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



Videos (English)

 [About Mattress Recycling](#)

 [How to Register](#)

 [How to Report and Remit](#)

Videos (Spanish)

 [How to Register](#)

 [How to Report and Remit](#)

Industry Events

In 2020, MRC only participated in the winter Las Vegas Market (held from January 26 to 30, 2020). This event is the largest bedding show in the United States. It attracts retailers, distributors and manufacturers from not only California but all 50 states and over 80 countries. Many new companies entering the U.S. bedding market also debut their products here. MRC exhibited in the Home Furnishing Association's Retailer Resource Center and answered visitors' questions about registration, reporting, remittance and recycling. Staff also visited new showrooms and exhibit spaces for potential participants.



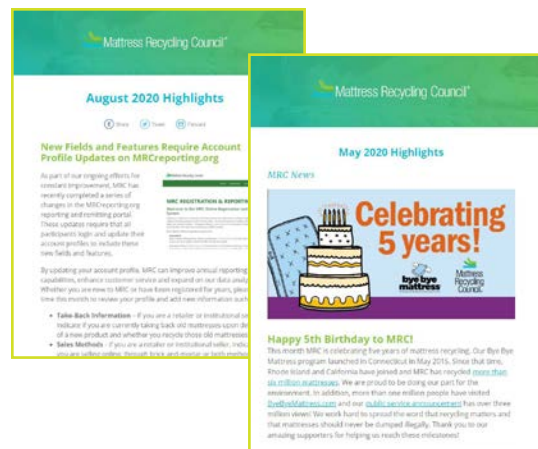
Due to the COVID-19 pandemic, other industry events MRC normally attends were canceled or became virtual events.

MRC continues to research additional events to reach the bedding industry, online retailers and companies that deliver or pick up used units.

Monthly E-Newsletter

In 2020, MRC distributed MRC Highlights monthly to over 3,600 recipients, including all registered retailers, renovators, manufacturers, collection site hosts, recyclers and other stakeholders. Open rates for the newsletter continued to exceed 20%.

Examples of content in 2020 included program results, research announcements, continuing efforts to curb illegal dumping and AB 187's implementation.



MRC continues to find ways to better serve and increase the newsletter's audience. Based on the results of our 2019 communications audit and stakeholder survey, MRC created a Retailer Spotlight newsletter which launched in April 2021.

Media Relations

In 2020, MRC issued separate news releases to the mattress industry media announcing the program's progress and milestones, research funding opportunities and reports, as well as the significance of AB 187.

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

MRC also contributes editorial content to *Sleep Savvy* and *BedTimes*. These articles range from information about the recycling charge and its collection to updates about the program to information about program research and MRC's efforts to become a leader and expert in mattress recycling.

Other industry media, including *Furniture World*, the Dos Marcos Mattress Guys podcast and *Sleep Retailer*, also reported about MRC and mattress recycling in 2020.

The collage features several key pieces of media coverage:

- Furniture Today Article:** Titled "Mattress Recycling Council reaches 6M milestone", dated April 14, 2020. It reports that the MRC has recycled more than 6 million mattresses in less than five years through its Buy Back program.
- Sleep Retailer Article:** Titled "California finally sets the same rules for all mattress retailers", dated 7/2/2020. It discusses the implementation of AB 187, which requires all mattress retailers to offer a free take-back program.
- ISPA Article:** Titled "California Mattress Recycling", it highlights the council's efforts to streamline the recycling process for consumers.
- 5th Anniversary Graphic:** Celebrates the council's fifth anniversary with a large number '5' and text: "The nonprofit organization founded by the bedding industry marks major milestones as it continues to raise awareness about mattress recycling and make the process easier and more efficient."

Social Media

MRC uses Twitter, Facebook, LinkedIn and YouTube. Across these social platforms, MRC has more than 1,700 followers, comprised of a mix of individuals, civic/ environmental groups, retailers, local and state governments, waste haulers and recyclers. In 2020, MRC's Facebook, LinkedIn and Twitter content received more than 433,500 impressions.

In addition to sharing Bye Bye Mattress content, MRC uses its social media accounts to announce program developments, promote MRC's presence at industry events, share research announcements, distribute resources, generate interest in using the CVP, recruit SP2 participants and increase MRC Highlights subscribers.

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



Retailer Take Back Publicity

In 2020, MRC continued to find ways to increase awareness of retailer take back among consumers and the industry. Consumer outreach focused on raising awareness, so consumers know to ask about retailer take back during the mattress purchase or delivery process. Industry outreach focused on informing retailers about their current obligations and notifying them of the changes to this portion of the law as a result of AB 187.

Consumer

As noted in the [Consumer Education](#) section, MRC repeated the “Three Ways to Recycle” advertising campaign in its major target markets during the late winter/early spring. This campaign explained the three ways a consumer may recycle a mattress. The ad encouraged consumers to ask about retailer take back first (if their discard is timed with the delivery of a new mattress), then consider finding a participating Bye Bye Mattress drop-off location or asking their local solid waste services provider about bulky item curbside collection options.

In the fall, MRC conducted a digital mailer campaign to new movers in areas with the highest per capita rate of illegal dumping and other areas where MRC was focusing its environmental justice efforts. MRC also ran ads in the top newspapers that serve non-English speaking audiences in California. The digital mailer and newspaper ads used the “Three Ways to Recycle” messaging too.

Throughout 2020, Google ads and social media posts continued to push retailer take back messaging to consumers. In addition, MRC also provided various city councilmembers, mayors and board of supervisors with Bye Bye Mattress information for their social media, websites and newsletters. These materials were based on the “Three Ways to Recycle” campaign and therefore included retailer take back information.

Industry

In 2020, MRC conducted extensive industry outreach to inform online retailers that deliver mattresses by common carrier of their new take back obligations. This included ads in industry publications, portal notifications, MRC Highlights and ISPA Insider articles, mailed notices and coordination with Bureau of Household Goods and Services and the Home Furnishings Association to inform their contacts. In November 2020, MRC hosted a webinar attended by 151 people representing major online companies, national retail chains and leading mattress brands.

MRC created additional resources to support this outreach. It established a [new webpage](#) (www.mattressrecyclingcouncil.org/retailertakeback/) to house a copy of the mailed notice, a recording of the webinar and a frequently asked questions document. This webpage also provides links to other useful information, such as CVP and a list of third-party contractors and transporters that retailers can consider using to perform the take back service.

Surveys

Consumer Behavior & Awareness

The COVID-19 pandemic's significant disruptions to MRC's overall 2020 education and outreach strategy caused us to truncate our survey plans for the year and conduct only a new baseline study in December 2020. To help MRC prepare for 2021, we focused that survey primarily on understanding:

1. The impact that 2020 COVID-19 shutdowns, stay-at-home orders and economic challenges had on consumers' mattress purchase and disposal behaviors, and
2. The status of consumers' knowledge of the program and retention of major key messages (also known as Key Performance Indices) after MRC drastically altered its education and outreach strategy.

MRC contracted with KB Insights, a 30-year marketing consultant and experienced analyst, to create and implement the 2020 Baseline Study (December 2020, N=500). This survey was constructed to obtain feedback from adult residents throughout California, matching the demographic breakdown reported in Census data (age, gender, ethnicity, income, etc.). All responses were collected online.

The findings on the impact of the COVID-19 pandemic validated many of our consumer behavior hypotheses. As predicted, both mattress purchases and disposals generally fell during 2020. 12% of respondents said they purchased a mattress in 2020, down from 17% who reported buying a mattress in the last year in the 2019 Annual Study. 14% of respondents disposed a mattress in 2020. Among those who did not, one-third said they would have done so had the COVID-19 pandemic not occurred. This holdback is also demonstrated by the fact that 23% of respondents said they were storing a mattress at home that was not in use, up from 16% in 2019.

Given these behavioral shifts in 2020, we expect that demand for mattress disposal services in 2021 may be greater than average. We are also optimistic that much of that demand will be fulfilled through mattress recycling. 80% of respondents said they were likely to recycle a mattress the next time they had one to dispose. Only 4% said they were unlikely to do so.

Capitalizing on this potential will require MRC to understand and respond to both recycling motivators and obstacles going forward. The most significant motivators for those who said they are likely to recycle mattresses in the future are convenience/ease (54% of respondents) and environmental protection (42% of respondents). These themes will continue to be highlighted in 2021 consumer communications. The most significant obstacles reported by the few who said they were neutral or unlikely to recycle mattresses in the future (N=84) are lack of recycling knowledge, perceived cost concerns, and lack of a vehicle to transport the unit to a drop-off site. Therefore, MRC's

key messages will continue to mention “no cost” or “free” and highlight the options that don’t require owning a vehicle — retailer take back and municipal curbside collection.

The survey also established new baselines for our Key Performance Indices. We concluded it was inappropriate to trend results from 2019 metrics because of the pandemic-related disruptions in 2020.

We had expected that all KPIs would drop significantly in 2020, but were pleased that this drop did not occur. While there were no significant gains in these metrics since the 2019 Annual Study, we experienced no significant losses either. Nearly half of respondents were still aware that mattresses can be recycled (47%). More than a third were aware of the retailer take back obligation (35%); more than a quarter understood how to recycle mattresses (26%); and almost a quarter were aware that mattress recycling is free in California (22%). MRC was able to hold steady in these measures despite a reduction in advertising. This suggests that the alternatives that MRC relied upon to promote the program in 2020 worked. When the respondent was asked how he/she learned about the program, online advertising, social media, earned media and word-of-mouth referrals (being told about the program from someone like a friend or relative) saw significant increases compared to 2019.

MRC’s survey strategy in 2021 will include a comprehensive, statewide behavioral/ awareness study to gauge success against the December 2020 Baseline Study results. In addition, MRC plans a year-end study to further refine our approach going into 2022. Smaller studies will be conducted to monitor the effectiveness of campaigns targeted to the areas with high per capita illegal mattress dumping and the market where MRC will pilot its Spanish campaign.

Retailer Relations

To strengthen our communications with retailers, MRC launched a process in December 2020 of proactively contacting every registered retailer at least once each year. This process includes a phone call and multiple emails, one of which includes a survey. MRC will use the survey results to update retailer contact information, to determine whether retailers are satisfied with the resources and assistance MRC provides and to monitor retailers’ awareness of their obligations. MRC will provide a summary of results in the next annual report.



Appendices

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

14 CCR § 18964(b)(4)

Registered Manufacturers, April 1, 2021

“Manufacturer” means any of the following:

- (A) The person who manufactures a mattress and who sells, offers for sale, or distributes a mattress in the state.
- (B) If there is no person who is a manufacturer of a mattress for purposes of subparagraph (A), the manufacturer is the person who imports the mattress into the state for sale or distribution.

Account	DBA Name	Address	City	State	Zip Code	Country
A Diamond Production Inc.	The Futon Shop	2150 Cesar Chavez St.	San Francisco	CA	94124	USA
A&P Mattress Direct	A&P Mattress Direct	4274 S Broadway	Los Angeles	CA	90037	USA
AC Mattress Manufacturing	AC Mattress Manufacturing	7245 Madison St.	Paramount	CA	90723	USA
AC Pacific Corporation	AC Pacific Corporation	10661 Business Dr.	Fontana	CA	92337	USA
Air Dreams Mattress	Air Dreams Mattress	3266 Rosemead Blvd.	El Monte	CA	91731	USA
Airweave, LLC	Jennifer	380 Lexington Ave., 17th Fl.	New York	NY	10168	USA
AKT Trading Inc.	Japan Global Network	2161 W 182nd St., Ste 102	Torrance	CA	90504	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Alessanderx Spa	Alessanderx Spa	Via San Leonardo Da Porto Mauizio 24/26/28	Prato	Tuscany	59100	ITA
All American Frame Bedding Corp	All American Frame	4641 Ardine St.	Cudahy	CA	90201	USA
All Sleep Products Inc.	A BetterBed Mattress Factory	2686 N Clovis Ave. #106	Fresno	CA	93727	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	15506 Minnesota Ave.	Paramount	CA	90723	USA
American Pacific Plastic Fabricators Inc.	Sterling Sleep Systems	7311 Doig Dr.	Garden Grove	CA	92841	USA
Americanstar International, LLC	Americanstar International, LLC	6418 E Washington	Commerce	CA	90040	USA
AMF Support Surfaces Inc.	Restex	13455 Estelle St.	Corona	CA	92879	USA
Anodyne Medical Device Inc.	Tridien Medical	4200 NW 120th Ave.	Coral Springs	FL	33065	USA
Apartment Furnishings Company Inc.	Apartment Furnishings Company 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
Armando Lopez	Eureka Mattress Co.	975 E 31st St.	Los Angeles	CA	90011	USA
Ascion, LLC	Reverie	750 Denison Ct.	Bloomfield Hills	MI	48302	USA
Ashley Furniture Industries Inc.	Ashley Furniture Industries Inc.	1 Ashley Way	Arcadia	WI	54612	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Avatar Enterprises Inc.	Comfortex	1680 Wilkie Dr. PO Box 850	Winona	MN	55987	USA
Azul Natural Holding	The Natural Bedroom by Vivetique	4266 Puente Ave.	Baldwin Park	CA	91706	USA
Banner Mattress Inc.	Banner Mattress	1501 E Cooley Dr., Unit B	Colton	CA	92324	USA
Barnhardt Manufacturing Company	BedInABox	1100 Hawthorne Ln.	Charlotte	NC	28205	USA
Berkeley Ergonomics Inc.	Berkeley Ergonomics	2126 S Green Privado	Ontario	CA	91761	USA
Best Price Mattress Inc.	Best Price Mattress	30310 Whipple Rd.	Union City	CA	94587	USA
Bestar Inc.	Bestar Inc.	4220 Villeneuve	Lac-Mégantic	QC	G6B 2C3	CA
BIA West, LLC	BIA West, LLC	1798 N Linden Ave. Building 9	Rialto	CA	92376	USA
Bigolbed Inc.	Bigolbed	1865 Sampson Ave.	Corona	CA	92879	USA
Bio Sleep Concpt Inc.	Bio Sleep Concept	5919 Intervale Dr.	Riverside	CA	92506	USA
Blue Bell Mattress Co. LLC	King Koil Northeast	24 Thompson Rd.	East Windsor	CT	06088	USA
Bob Barker Company Inc.	Bob Barker Company Inc.	134 N Main St.	Fuquay-Varina	NC	27526	USA
Bourdon's Institutional Sales Inc.	Bourdon's Institutional Sales Inc.	85 Plains Rd.	Claremont	NH	03743	USA
Boyd Flotation Inc.	Boyd Specialty Sleep	2440 Adie Rd.	Maryland Heights	MO	63043	USA
Brentwood Home, LLC	Silver Rest Sleep Products	8350 Red Rd., Unit B	Pico Rivera	CA	90660	USA
Brick Church Manufacturing, LLC	Brick Church Mfg.	2618 Brick Church Pike	Nashville	TN	37207	USA
Brooklyn Bedding LLC	Dreamfoam Bedding & Brooklyn Bedding	4455 W Camelback Rd.	Phoenix	AZ	85031	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Brookstone	Brookstone	91 Stanford Shopping Ctr.	Palo Alto	CA	94304	USA
Callejas Custom Mattress	Callejas Custom Mattress	1300 E Edinger, Unit A	Santa Ana	CA	92705	USA
Capitol Bedding Company Inc.	Capitol Bedding Company Inc.	2238 N Grand River Ave.	Lansing	MI	48906	USA
Carico International Inc.	Carico	2851 Cypress Creek Rd.	Fort Lauderdale	FL	33309	USA
Carmona Mattress	Carmona Mattress	10117 S Main St.	Los Angeles	CA	90003	USA
Carpenter Co.	Carpenter Co.	5016 Monument Ave.	Richmond	VA	23230	USA
CCB Hope Ventures, LLC	Hope Mattress	17350 State Highway 249, Ste. 220 #3133	Houston	TX	77064	USA
Chestnut Ridge Foam Inc.	Chestnut Ridge Foam	443 Warehouse Dr.	Latrobe	PA	15650	USA
Childhood Shoes, LLC	Home Explorer	680 Ave. I	San Francisco	CA	94130	USA
Children's Products, LLC	Simmons Juvenile Furniture	114 W 26th St.	New York	NY	10001	USA
Civilized Sleep Solutions Inc.	Ivy Organics	4707 E 49th St.	Vernon	CA	90058	USA
Classic Brands, LLC	Classic Brands	8214 Wellmoor Ct.	Jessup	MD	20794	USA
COA Inc.	Coaster Company of America	12928 Sandoval St.	Santa Fe Springs	CA	90670	USA
Comfort Bedding Manufacturing Inc.	Comfort Bedding Manufacturing Inc.	11680 Wright Rd.	Lynwood	CA	90262	USA
Comfort Revolution, LLC	Comfort Revolution, LLC	187 Highway 36, Ste. 205	West Long Branch	NJ	07764	USA
Comfort-Pedic Mattress USA	Comfort-Pedic Mattress	9080 Charles Smith Ave.	Rancho Cucamonga	CA	91730	USA
Comfortable Solutions	Comfortable Solutions	7310 Home Leisure Pl.	Sacramento	CA	95823	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Corsicana Bedding, LLC	Corsicana Mattress Company	3001 S Hwy. 287	Corsicana	TX	75109	USA
Cosmos Comfort Mattress	Cosmos Comfort Mattress	5914 E Olympic Blvd.	Los Angeles	CA	90022	USA
Cuevas Mattress Inc.	Spring Pedic Inc.	503 E Weber Ave.	Compton	CA	90222	USA
Custom Comfort Mattress Company Inc.	Custom Comfort Mattress	579 N Batavia St.	Orange	CA	92868	USA
CVB Inc.	LUCID® MATTRESS, WELLSVILLE®, LINENSPA®	1525 W 2960 S	Logan	UT	84321	USA
Daniel K Denevan	Bay Bed & Mattress	1378 Soquel Ave.	Santa Cruz	CA	95062	USA
Denver Mattress Company, LLC	Denver Mattress Company	5651 Broadway	Denver	CO	80216	USA
Deseret Manufacturing	Furniture and Bedding Manufacturer	1680 S Industrial Rd.	Salt Lake City	UT	84104	USA
D&I mattress	D&I mattress	150 Schafer Rd. 17	Hayward	CA	94544	USA
Diamond Mattress Company Inc.	Diamond Mattress Company Inc.	3112 E Las Hermanas St.	Rancho Dominguez	CA	90221	USA
Dorel Home Products	Ameriwood Industrieis Inc.	12345 Albert Hudon	Montreal	QC	H1G3L1	CA
Dormlife, LLC	Dormlife	320 Oceanview Dr.	San Marcos	CA	92078	USA
Dream Bedding Inc.	Dream Bedding Inc.	812 E 59th St., Unit A	Los Angeles	CA	90001	USA
Dreams Unlimited Mattress Co.	Dreams Unlimited Mattress Co.	6110 E Butler Ave.	Fresno	CA	93727	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 Sleep Products Co. Inc.	Symbol Mattress	PO Box 6689 4901 Fitzhugh Ave., Ste. 300	Richmond	VA	23230	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Easy Rest Inc.	Easy Rest	13200 NE Whitaker Way	Portland	OR	97230	USA
Eco Bedroom Solutions LLC	Ergovea Natural Mattress	13346 Combie Rd.	Auburn	CA	95602	USA
Eight Sleep Inc.	Eight Sleep Inc.	164 W 25th St., 9th Fl.	New York	NY	10001	USA
Electropedic Manufacturing Corporation	Electropedic Manufacturing Corporation	637 4th St.	San Fernando	CA	91340	USA
Elite Foam Inc.	Elite Foam Inc.	76 Sprayberry Rd.	Newnan	GA	30263	USA
Elyzeht Pena & Gerardo Pena	RG Real Good Mattress	4466 Worth St., Unit D	Los Angeles	CA	90063	USA
Emerald Home Furnishings, LLC	Emerald Home Furnishings, LLC	3025 Pioneer Way	Tacoma	WA	98443	USA
Engineered Sleep, LLC	Engineered Sleep, LLC	627 Congaree Rd.	Greenville	SC	29607	USA
Ergomotion Inc.	Ergomotion Inc.	6750 Navigator Way	Goleta	CA	93117	USA
E.S. Kluff & Company, LLC	Aireloom Mattress	11096 Jersey Blvd., Ste. 101	Rancho Cucamonga	CA	91730	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
Euro-Flex Luxury Sleep Systems Inc.	Euro-Flex Luxury Sleep Systems Inc.	4250 Morena Blvd. #A	San Diego	CA	92117	USA
E.V. Rife Enterprises Inc.	Square Deal Mattress Factory & Upholstery	1352 Humboldt Ave.	Chico	CA	95928	USA
Eve Sleep Inc.	Eve Sleep Inc.	2140 S Dupont Hwy.	Camden	DE	19934	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

Account	DBA Name	Address	City	State	Zip Code	Country
Expo Mattress	Expo Mattress	1202 E Slauson Ave.	Los Angeles	CA	90001	USA
Ezine Inc.	Eastern Accents	4201 W Belmont Ave.	Chicago	IL	60641	USA
Factory Direct Inc.	Lady Americana SW	3920 W I-40 Service Rd.	Oklahoma City	OK	73108	USA
Famous Foam Inc.	Famous Foam Factory	2397 San Pablo Ave.	Berkeley	CA	94702	USA
Fibre Processing Corporation	Fibre Processing Corporation	701 Garasches Ln.	Wilmington	DE	19801	USA
Flex-A-Bed Inc.	Flex-A-Bed	PO Box 568 1825 Hillsdale Rd.	LA Fayette	GA	30728	USA
Foam Fabrication Commerce Inc.	Foam Order	4096 Piedmont Ave., Unit 719	Oakland	CA	94611	USA
Foam Sweet Foam Inc.	Foam Sweet Foam	14078 Meridian Pkwy	Riverside	CA	92508	USA
foamorder.com Inc.	foamorder.com	3455 Collins Ave.	Richmond	CA	94806	USA
F&R Furniture	F&R Furniture	689 Louisiana St.	Oakland	CA	94603	USA
Fredman Bros. Furniture Company Inc.	Glideaway Sleep Products	8226 Lackland Rd.	St. Louis	MO	63114	USA
Fresno Comfort Sleep	Fresno Comfort Sleep	4000 E California Ave.	Fresno	CA	93725	USA
Friendship Upholstery Company Inc.	Friendship Upholstery Company Inc.	6035 Church Rd.	Taylorsville	NC	28681	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.	Foam Craft	2441 Cypress Way	Fullerton	CA	92831	USA
FXI Inc.	FXI	5 Radnor Corp. Center, Ste. 300 100 Matsonford Rd.	Radnor	PA	19087	USA
FXI Inc.	FXI Inc.	Rose Tree Corporate Center II	Media	PA	19063	USA
Gabriel	Dream and Rest Inc.	5901 S Vermont Ave.	Los Angeles	CA	90044	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Gateway Mattress Co. Inc.	Gateway Mattress Co. Inc.	624 S Vail Ave.	Montebello	CA	90640	USA
GF Health Products Inc.	GF Health Products Inc.	1 Graham-Field Way	Atlanta	GA	30340	USA
Golden Pedic Inc.	Golden Mattress Company	2939 Vail Ave.	Commerce	CA	90040	USA
Good Mattress Inc.	Spinal Care Bedding	1550 W 132nd St.	Gardena	CA	90249	USA
Greatime Home Collections Inc.	Greatime Home Collections Inc.	15110 E Nelson Ave., Ste. A	City of Industry	CA	91744	USA
Hammer Bedding Corp	Shifman Mattress	1 Mott St. PO Box 5007	Newark	NJ	07105	USA
Health Care Co. Ltd	Health Care Co. Ltd	999 Gaonan Rd. Dingyan Town	Rugao	Jiangsu	226521	CHN
Heartland Mattress, LLC	Heartland Mattress	1770 N 500 W	Shipshewana	IN	46565	USA
HH Products, LLC	Supremus Mattress	PO Box 5051	Santa Ana	CA	92704	USA
Hickory Springs Manufacturing Company	HSM	235 2nd Ave. NW	Hickory	NC	28601	USA
Hickory Springs of California, LLC	HSM	235 2nd Ave. NW	Hickory	NC	28601	USA
High Street Fabrication Inc.	High Street Fabrication Inc.	15300 Valley View Ave.	La Mirada	CA	90638	USA
Hill-Rom Inc.	Hill-Rom Company Inc.; Hill-Rom Holdings Inc.; Hill-Rom DTC Inc.	1069 State Route 46 E	Batesville	IN	47006	USA
Home Furniture Design Mfg.	Home Furniture Design Mfg.	10001 Pearmain St.	Oakland	CA	94603	USA
Homeland Furniture Corporation	Landeros Furniture Outlet/Casa Grande Furniture	7030 McKinley Ave.	Los Angeles	CA	90001	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Hospitality Sleep Systems Inc.	Hospitality Sleep Systems	107 E Rialto Ave.	San Bernardino	CA	92408	USA
Hummer Mattress Mfg	Hummer Mattress Mfg	2660 River Ave.	Rosemead	CA	91770	USA
Idle Sleep	Idle Group, LLC	400 Capitol Mall	Sacramento	CA	95814	USA
IKEA Supply AG	IKEA	Gruessenweg 15	Pratteln	BL	4133	CHE
Illinois Sleep Products Inc.	ISP	3535 W 47th St.	Chicago	IL	60632	USA
Imperial Mattress spm Inc.	Imperial Mattress spm Inc.	3440 La Grande Blvd.	Sacramento	CA	95820	USA
Inncor Inc.	Sleep Innovations Inc.	187 Route 36	West Long Branch	NJ	07764	USA
Innovative Bedding Solutions Inc.	IBS	6560 Caballero Blvd.	Buena Park	CA	92692	USA
Invacare Corporation	Invacare Corporation	1 Invacare Way	Elyria	OH	44035	USA
Isaac Mattress	Isaac Mattress	6238 Maywood Ave.	Bell	CA	90201	USA
James S. Kotrous	Mattress Factory	4301 Power Inn Rd.	Sacramento	CA	95826	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
J.S. Mattress	J.S. Mattress	1937 E 23rd St.	Oakland	CA	94606	USA
Juanita Alvarado	R Imperial Mattress	8419 S Central Ave.	Los Angeles	CA	90001	USA
Jussi Beds	Colet & Scandinavian Bed Company & Carpe Diem	508 Main Ave.	Norwalk	CT	06851	USA
Keetsa Inc.	Keetsa	68 Division St.	San Francisco	CA	94103	USA
King Koil Manufacturing West, LLC	King Koil	7501 S Quincy St., Ste. 130	Willowbrook	IL	60527	USA
Kingsdown Inc.	Kingsdown Inc.	126 W Holt St.	Mebane	NC	27302	USA
Kinsino Vallin	Mia Bedding Company	13832 Paramount Blvd.	Paramount	CA	90723	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Klaussner Home Furnishings Inc.	Enso Sleep Systems	PO Box 220 405 Lewallen Rd.	Asheboro	NC	27204	USA
Lakewood Candies, LLC	Milliard Bedding	1980 Swarthmore Ave., Unit 1	Lakewood	NJ	08701	USA
Latex Foam International, LLC	Talalay Global	510 River Rd.	Shelton	CT	06484	USA
Lavin Industries	European Sleep Works	2966 Adeline St.	Berkeley	CA	94703	USA
Leader Mattress Inc.	Leader Mattress Inc.	2827 Supply Ave.	Commerce	CA	90040	USA
Leggett & Platt Components Co. Inc.	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
Live and Sleep, LLC	Live and Sleep	7620 W Azure Dr., Ste. 140-923	Las Vegas	NV	89130	USA
Luen Tai Global Limited	Luen Tai Global Limited	Flat 2616, 26F, New Tech Plaza	34 Tai Yao ST San Po	Kong	518011	HKG
Made Rite Bedding Company	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
Mantua Manufacturing Company	Rize	31050 Diamond Pkwy.	Solon	OH	44139	USA
Marat Dimitshteyn	Bay Area Patio and Mattress	21615 Hesperian Blvd., Ste. C	Hayward	CA	94541	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Mardav Manufacturing Inc.	Select Sleep Mattress	30540 Union City Blvd.	Union City	CA	94587	USA
Masterfoam Industries Sdn Bhd	Masterfoam Industries Sdn Bhd	Lot 196, Jalan TUDM	Shah Alam	1	40150	MYS
Matelas Martin Inc.	Literie Laurier	7750 Grenache St.	Anjou	QC	H1J 1C3	CA
Matrix Mattress	Matrix Mattress	2919 N Santa Fe Ave.	Compton	CA	90222	USA
Mattress Team Works Inc.	Ulife Healthcare Inc.	No 10 Dapumeiyuanqu 16th Rd.	Chiayi	CHA	622	TWN
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
M.B.& G. Marketing	M.B.& G. Marketing	82613 Indio Blvd.	Indio	CA	92201	USA
McRoskey Mattress Company	McRoskey Mattress Company	1687 Market St.	San Francisco	CA	94103	USA
Medical Depot Inc.	Drive Medical Design and Manufacturing	99 Seaview Blvd.	Port Washington	NY	11050	USA
Medline Industries Inc.	Medical Device Manufacturer and Distributor	1 Medline Pl.	Mundelein	IL	60060	USA
Melvin Custom Mattress Inc.	Melvin Custom Mattress Inc.	9345 Melvin Ave. #2	Northridge	CA	91324	USA
Mengshen Furniture Factory Direct Inc.	Dreamland Mattress	2012 Farallon Dr.	San Leandro	CA	94577	USA
MFL Inc.	MFL Inc.	PO Box 19161	Topeka	KA	66619	USA
Michael Thomas Furniture Inc.	The MT Company	211 Old Thomasville Rd.	High Point	NC	27260	USA
Milton Greens Stars Inc.	Milton Greens Stars Inc.	3375 De Forest Cir.	Jurupa Valley	CA	91752	USA
Miracle Bedding Corp.	Miracle Bedding Corp.	518 E Dewey Ave.	San gabriel	CA	91776	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Modern Age Trading Inc.	Modern Age Trading Inc.	1115 Webster St.	Oakland	CA	94607	USA
Moonlight Slumber, LLC	University Sleep Products	60 Ann St.	Elgin	IL	60120	USA
M&R Mattress	M&R Mattress	1408 S Santa Fe Ave.	Compton	CA	90221	USA
M&V Mattress	M&V Mattress	8386 Gerber Rd., Ste. G	Sacramento	CA	95826	USA
Naders Furniture Store Inc.	Naders La Popular	2201 Marine Ave.	Gardena	CA	90249	USA
National Mattress Corp.	National Mattress Corp.	1214 E Florence Ave.	Los Angeles	CA	90001	USA
Naturally Beds Inc.	Arizona Premium Mattress	22201 N 24 Ave.	Phoenix	AZ	85027	USA
Nature Sleep System, LLC	Jazvin	3510 Hobson Rd., Ste. 204	Woodridge	IL	60517	USA
Neverland Comfort	Neverland Comfort	2728 Supply Ave.	Commerce	CA	90040	USA
New Generation Mattress Manufacturing Inc.	NGMM	355 W Oak St.	San Bernardino	CA	92401	USA
Nipponflex, LLC	Nipponflex, LLC	3745 Park Central Blvd. N	Pompano Beach	FL	33064	USA
Nitori USA Inc.	Aki Home	4655 Mills Cir.	Ontario	CA	91764	USA
Nor Cal Mattress	Nor Cal Mattress	477 Sequoia Pacific Blvd.	Sacramento	CA	95811	USA
Norix Group Inc.	Norix Furniture	1800 W Hawthorne Ln., Ste. N	West Chicago	IL	60185	USA
Octaspring US Inc.	Dormeo Octaspring	1901 10th St., Ste. 500	Plano	TX	75074	USA
Oddello Industries, LLC	Oddello Industries, LLC	430 Berg Ln.	Morristown	TN	37813	USA
Old West Mattress Co, LLC	Old West Mattress Company	1055 S Jason St.	Denver	CO	80223	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Oregon Mattress Acquisition Company	Restonic West Coast	2751 Wynooksi Rd. NE	Newberg	OR	97132	USA
Organic Mattresses Inc.	Organic Mattresses Inc.	1335 Harter Pkwy.	Yuba City	CA	95993	USA
Ortho Mattress Inc.	Ortho Mattress	11030 Artesia Blvd.	Cerritos	CA	90703	USA
Pacific Sleep Design Inc..	Pacific Sleep Design	1806 Goodyear Ave.	Ventura	CA	93003	USA
Pacific Urethanes, LLC	Pacific Urethanes	1671 S Champagne Ave.	Ontario	CA	91761	USA
Pacific West Furniture Inc.	Royal Mattress	688 Arrow Grand Cir.	Covina	CA	91722	USA
Palmping USA Inc.	Palmping Organic Mattress	110 W Green St.	Pasadena	CA	91105	USA
Paramount Industrial Co. Inc.	Paramount Sleep	1112 Kingwood Ave.	Norfolk	VA	23502	USA
Paramount Mattress Inc.	Paramount Mattress Inc.	2900 E Olympic Blvd.	Los Angeles	CA	90023	USA
Pleasant Mattress Inc.	Pleasant Mattress Inc.	375 S West Ave.	Fresno	CA	93706	USA
PPJ, LLC	Customatic Adjustable Bedz	2 Carsha Dr.	Natick	MA	01760	USA
Pragma Coroporation	Pragma Corporation	94 County Line Rd.	Colmar	PA	18915	USA
PranaSleep, LLC	PranaSleep	12660 Bonita Beach Rd.	Bonita Springs	FL	34135	USA
Prestige Fabricators Inc.	Prestige Fabricators Inc.	905 Hwy. 49 S	Asheboro	NC	27205	USA
Primo Literie Inc.	Primo International	7000 Hochelaga E	Montreal	QC	H1N1Y7	CA
Progressive Products Inc.	Progressive Products Inc.	1650 7th St.	Riverside	CA	92507	USA
PT. Graha Seribusatujaya	PT. Graha Seribusatujaya	Jl. Cibaligo KM 2.8, Cimahi Selatan	Cimahi	AC	40534	IDN
Puffy LLC	Puffy Mattress	13070 Saticoy St.	North Hollywood	CA	91605	USA
Purple Innovation, LLC	Purple	4100 N Chapel Ridge Rd., Ste. 200	Lehi	UT	84043	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Quality Bedding Inc.	The Good Bed Guys	1922 Placentia Ave., Unit 4	Costa Mesa	CA	92627	USA
Quality Padilla Mattress	Quality Padilla Mattress	4650 Ardine St.	Cudahy	CA	90281	USA
Quality Sleep Shop	My Green Mattress	1519 W 55th St.	La Grange Highlands	IL	60525	USA
Raul Lopez	Coast to Coast Mattress	168 Williams Rd.	Salinas	CA	93905	USA
ReliefMart 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
Rest Easy, LLC	Pacific Mattress Co.	645 W 9th St. # 726	Los Angeles	CA	90015	USA
Rest-Medic Sleep Products	Rest-Medic Sleep Products/Luen Tai Global Ltd	318 S Lemon Ave.	Walnut	CA	91789	USA
Restwell Mattress Co	Restwell Mattress Factory	9901 W 74th St. #120	Eden Prairie	MN	55344	USA
Richfield Bedding Inc.	Richfield Bedding Inc.	5722 Union Pacific Ave., Unit #A	Commerce	CA	90022	USA
Roger Keeling	Santa Cruz Natural Mattress	318 Spruce St. Apt. 15	Santa Cruz	CA	95060	USA
Royal-Pedic Mattress Manufacturing, LLC	Royal-Pedic Mattress Manufacturing, LLC	341 N Robertson Blvd.	Beverly Hills	CA	90211	USA
S&M Furniture	S&M Furniture	2435 Albatross Way, Ste. 116-B	Sacramento	CA	95815	USA
Sacramento Valley Mattress Inc.	Sacramento Valley Mattress Inc.	4160 14th Ave.	Sacramento	CA	95820	USA
Safavieh International, LLC	Safavieh	40 Harbor Park Dr.	Port Washington	NY	11050	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Safe For Home Products, LLC	Naturepedic	16925 Park Circle Dr.	Chagrin Falls	OH	44023	USA
Salinas Mattress Co.	Salinas Mattress Co.	540 Brunken Ave., Ste. A	Salinas	CA	93901	USA
Salt Lake Mattress and Manufacturing Co.	Serta, Sunset, Restonic	1620 Empire Rd.	Salt Lake City	UT	84104	USA
SBL, LLC	SBI, LLC	5645 W 31st St.	Cicero	IL	60804	USA
Seahawk Designs Inc.	Seahawk Designs Inc.	6550 Van Buren Blvd., Ste. G	Riverside	CA	92503	USA
Sealy Mattress Manufacturing Co., LLC	Sealy Mattress Manufacturing Co.	1000 Tempur Way	Lexington	KY	40511	USA
Select Comfort Retail Corp.	Sleep Number	9800 59th Ave. N	Minneapolis	MN	55442	USA
Select Comfort SC Corp.	Comfortaire	103 Shaw St.	Greenville	SC	29609	USA
Sensational Orthopedic Mattess	Sensational Orthopedic Mattess	724 E 61St.	Los Angeles	CA	90001	USA
Sentient Enterprises inc.	Foam and Cushion	3482 Calyton Rd.	Concord	CA	94519	USA
Serta Simmons Bedding, LLC	Serta and Simmons	2451 Industry Ave.	Doraville	GA	30360	USA
Shen Zhen L&T Industrial Co. Ltd	Luen Tai Global, Ltd	Luen Tai Industrial Park 21, Guanguang Rd.	Guanming Shenzhen	Guangdong	518107	CHN
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
Shenzhen Yun Lee Sponge Products Co. Ltd	Luen Tai Global, Ltd	Room 2616, New Tech Plaza 34 Tai Yau St.	San Po Kong	Kowloon	NA	HKG
Shepherd's Dream, LLC	Shepherd's Dream, LLC	PO Box 516	Montague	CA	96064	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Shevick Sales Corp.	Sleep on Latex	3536 W Potomac Ave.	Chicago	IL	60651	USA
Sinomax USA Inc.	Sinomax USA Inc.	2901 Wilcrest Dr., Ste. 100	Houston	TX	77042	USA
Slagle's Mattress Factory Inc.	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 Studio, LLC	Authentic Comfort	295 Fifth Ave., Ste. 1121	New York	NY	10016	USA
SleepAir Mattress	SleepAir Mattress	5411 Telegraph Rd.	Commerce	CA	90040	USA
Sleeping Pure, LLC	Sleeping Pure	4545 Skyway Dr.	Olivehurst	CA	95961	USA
Sleeprite Industries Inc.	Restonic San Francisco	1492 Rollins Rd.	Burlingame	CA	94010	USA
Sleptek Mfg Limited	Sleptek Mfg Limited	155 Colonnade Rd., Unit 1	Nepean	ON	K2E 7K1	CA
Soaring Heart Natural Bed Company	Soaring Heart Natural Bed Company	101 Nickerson St., Ste. 100	Seattle	WA	98109	USA
Solstisce Sleep Products Inc.	Solstice Sleep Products Inc.	2652 Fisher Rd., Ste. A	Columbus	OH	43204	USA
Sommex Bedding Corp.	Sommex Bedding Corp.	53 Bakersfield St.	Toronto	ON	M3J 1Z4	CA
Somnium Inc.	Somnium Inc.	PO Box 1804	Venice	CA	90294	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
Span America Medical Systems Inc.	Span America Medical Systems	70 Commerce Center	Greenville	SC	29615	USA
Spring Comfort	Spring Comfort	13220 Florence Ave.	Santa Fe Springs	CA	90670	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Sterling Mattress Manufacturing, LLC	Kings Rest	391 S Alta Ave., Ste 102	Dinuba	CA	93618	USA
Stress O Pedic Mattress Co.	Stress O Pedic Mattress Co.	2060 S Wineville Ave., Ste. A	Ontario	CA	90761	USA
Suite Sleep Inc.	Suite Sleep	1501 Lee Hill Rd., Unit 3	Boulder	CO	80304	USA
Switlik Parachute Co. Inc.	Switlik Comfort Technology	1325 E State St.	Trenton	NJ	08609	USA
Technogel US Inc.	Technogel US	401 Wood St., Ste. 1400	Pittsburgh	PA	15222	USA
Teh Tai Bed Co. Inc.	Teh Tai Bed Co. Inc.	701 E Valley Blvd.	San Gabriel	CA	91776	USA
Tempur Sealy International Inc.	Tempurpedic, Tempur, Sealy, Stearns & Foster	1000 Tempur Way	Lexington	KY	40511	USA
The Bedding Group Inc.	The Bedding Group Inc.	2350 5th St.	RockIsland	IL	61201	USA
The Foam Store of Marin	The Foam Store of Marin	813 A St.	San Rafeal	CA	94901	USA
The Mattress Man	the Mattress Man	11727 Washington Blvd.	Whittier	CA	90606	USA
The Natural Mattress Store, LLC	The Natural Mattress Store	816 4th St.	San Rafael	CA	94901	USA
The Original Mattress Factory Inc.	The Original Mattress Factory	4930 State Rd.	Cleveland	OH	44134	USA
The Princess Mattress Inc.	The Princess Mattress	327 S Mt Vernon Ave.	San Bernardino	CA	92410	USA
Therapedic of New England, LLC	Therapedic of New England	135 Spark St.	Brockton	MA	02302	USA
Tualatin Sleep Products Inc.	Englander	12225 SW Myslony St.	Tualatin	OR	97062	USA
Turner Express Company Inc.	FloBeds	234 E Redwood Ave.	Fort Bragg	CA	95437	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Ultracomfort Inc.	Qomfort	177 E Colorado Blvd., Ste. 200	Pasadena	CA	91105	USA
United Mattress Factory	United Mattress Factory	3923 E Belmont Ave.	Fresno	CA	93702	USA
University Loft Company	University Loft Company	2588 Jannetides Blvd.	Greenfield	IN	46140	USA
Urban Sleep Products, LLC	Urban Sleep Products, LLC	1550 Wewatta St.	Denver	CO	80202	USA
Ureblock S.A. DE C.V.	Ureblock	Calle 4 Num 300 Fracc Los Robles	Zapopan	Jalisco	45134	MEX
U S Mattress	U S Mattress	477 Sequia Pacific Blvd.	Sacramento	CA	95811	USA
US Sleep Products	US Sleep Products	3407 W MacArthur Blvd.	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
Vi-Spring Limited	Vispring	9550 S Eastern Ave., Ste. 253	Las Vegas	NV	89123	USA
Vietnam Glory Home Furnishings Joint Stock Co.	Vietnam Glory Home Furnishings Joint Stock Co.	Lot C1(A2), Rd D9, Rach Bap Ind Zone An Tay Comm.	Ben Cat Town	Binh Duong	82000	VNM
Vinyl Products Mfg. Inc.	Vinyl Products Mfg. Inc.	PO Box 649 10117 Hwy. 50 E	Carson City	NV	89702	USA
Visionary Sleep, LLC	Visionary Sleep	2060 S Wineville, Ste. A	Ontario	CA	91761	USA
Vispring Limited	Vispring Limited	Ernesettle Ln.	Plymouth	Devon		UK
Washabelle, LLC	Washabelle, LLC	1610 Ave. N	Council Bluffs	IA	51501	USA
Werner Media Partners, LLC	Ghostbed	7143 W Broward Blvd.	Plantation	FL	33317	USA

Account	DBA Name	Address	City	State	Zip Code	Country
White Dove Mattress, LTD	White Dove Mattress, LTD	3201 Harvard Ave.	Newburgh Heights	OH	44105	USA
Wicklinc Bedding Enterprises	Wicklinc 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. Xintang St., Xianshan District	Hangzhou	Zhejiang	311201	CHN
Zhejiang Glory Home Furnishings Co. LTD	Zhejiang Glory Home Furnishings Co. LTD	NO.555 W Kangxing Rd. Dayun Industrial Zone	Jiashan	Zhejiang	313300	CHN
Zinus Inc.	Zinus Inc.	5731 Promontory Pkwy.	Tracy	CA	95377	USA

Renovators, April 1, 2021

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

Account	DBA Name	Address	City	State	Zip Code
A&A Mattress Factory	Mattress Factory	2951 Fernwood Ave.	Lynwood	CA	90262
Air Dreams Mattress	Air Dreams Mattress	3266 Rosemead Blvd.	El Monte	CA	91731
Alanis Furniture	Alanis Furniture	3958 International Blvd.	Oakland	CA	94601
A&P Mattress Direct	A&P Mattress Direct	4274 S Broadway	Los Angeles	CA	90037
Armandos Mattress	Armandos Mattress	91 Santa Fe St.	Fresno	CA	93721
Blue Bell Mattress Co. LLC	King Koil Northeast	24 Thompson Rd.	East Windsor	CT	06088
California Bedding	California Bedding	16020 E 14th St.	San Leandro	CA	94578

Account	DBA Name	Address	City	State	Zip Code
California mattress	California Mattress	4901 Patata St., Ste. 204	Cudahy	CA	90201
Charlie Larry Corp.	Valley Furniture	380 Rohnert Park Expy.	Rohnert Park	CA	94928
Cloud 9 Comfort	Cloud 9 Comfort	11220 Wilmington Ave.	Los Angeles	CA	90059
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.	503 E Weber Ave.	Compton	CA	90222
Dalia's Mattress	Dalia's Mattress	3188 N Marks Ave., Ste. 101	Fresno	CA	93722
D&I Mattress	D&I Mattress	150 Schafer Rd. 17	Hayward	CA	94544
Dream Bedding Inc.	Dream Bedding Inc.	812 E 59th St., Unit A	Los Angeles	CA	90001
Dreams Unlimited Mattress Co.	Dreams Unlimited Mattress Co.	6110 E Butler Ave.	Fresno	CA	93727
Elyzeht Pena & Gerardo Pena	RG Real Good Mattress	4466 Worth St., Unit D	Los Angeles	CA	90063
Five Star Mattress's	Five Star Mattress's	1155 S Klein Ave.	Reedley	CA	93654
F & R Furniture	F&R Furniture	689 Louisiana St.	Oakland	CA	94603
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 Corp.	Landeros Furniture Outlet/ Casa Grande Furniture	7030 McKinley Ave.	Los Angeles	CA	90001
Horacio Mattress Company	Horacio Mattress Company	2929 E Imperial Hwy.	Lynwood	CA	90262
Iginio Martinez	Mattress and Furniture Land	1500 Brundage Ln.	Bakersfield	CA	93307
Imperial Mattress SPM Inc.	Imperial Mattress SPM Inc.	3440 La Grande Blvd.	Sacramento	CA	95820

Account	DBA Name	Address	City	State	Zip Code
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
La. Popular Mattress	La. Popular Mattress	120 S Aurora St.	Stockton	CA	95205
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
M&R Mattress	M&R Mattress	1408 S Santa Fe Ave.	Compton	CA	90221
M&V Mattress	M&V Mattress	8386 Gerber Rd.	Sacramento	CA	95826
National Mattress Corp.	National Mattress Corp.	1214 E Florence Ave.	Los Angeles	CA	90001
Nor Cal Mattress	Nor Cal Mattress	477 Sequoia Pacific Blvd.	Sacramento	CA	95811
Pedro Leal Ortega	Anthony's Furniture	1338 N Blackstone Ave.	Fresno	CA	93702
Quality Padilla Mattress	Quality Padilla Mattress	4650 Ardine St.	Cudahy	CA	90281
S&M Furniture	S&M Furniture	2435 Albatross Way, Ste. 116-B	Sacramento	CA	95815
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
Teleforo Castillo	Superior Mattress Company	3015 S Elm Ave.	Fresno	CA	93706
United Mattress Factory	United Mattress Factory	3923 E Belmont Ave.	Fresno	CA	93702
U S Mattress	U S Mattress	477 Sequia Pacific Blvd.	Sacramento	CA	95811

Retailers

“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.

“Sale” or “sell” means the transfer of title of a mattress for consideration, including by a manufacturer, a distributor, or a retailer for eventual consumption to a consumer in the state, including remote sales conducted through sales outlets, catalogs, or the internet or any other similar electronic means. For purposes of this chapter, a long-term lease of not less than 12 months is the same as a sale.

Account	DBA Name	Address	City	State	Zip Code	Country
101design	101design	101 N Western Ave.	Los Angeles	CA	90004	USA
3 Gooses	Custom Fundraising Solutions of San Jose	307 N Third St. #3	Campbell	CA	95008	USA
5 Little Monkeys Bedding Inc.	5 Little Monkeys Bedding Inc.	5959 Corvette St.	Commerce	CA	90040	USA
5 Star Furnishings Inc.	Furniture Mart	4810 Watt Ave.	North Highlands	CA	95660	USA
800 Main Land, LLC	800 Main Land, LLC	577 Burke St	San Jose	CA	95112	USA
805mattresspros	805mattresspros	185 E Easy St. #D	Simi Valley	CA	93065	USA
88 Furniture	88 Furniture	38322 30th St. E	Palmdale	CA	93550	USA
9 Ten Design Inc.	9 Ten Design Inc.	22061 Capistrano Ln.	Huntington Beach	CA	92646	USA
A Diamond Production Inc.	The Futon Shop	2150 Cesar Chavez St.	San Francisco	CA	94124	USA
A&A Mattress Factory	Mattress Factory	2951 Fernwood Ave.	Lynwood	CA	90262	USA
AAA Ideal Mattress Inc.	AAA Ideal Mattress Inc.	1310 N Melrose Dr., Ste. I	Vista	CA	92083	USA
Aadvi LLC	Bedandwood.com, Shenall.com	3851 Inverness Rd.	Fairfax	VA	22033	USA
AAG U.S.A. LLC	Relax The Back	445A Madonna Rd.	San Luis Obispo	CA	93405	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Aaron's Inc.	Aaron's Inc.	400 Galleria Pkwy. SE, Ste. 300	Atlanta	GA	30339	USA
A&B Comfort Furniture	Comfort Furniture	1966 Hacienda Dr.	Vista	CA	92081	USA
Abaud Inc.	Michaels Superstore	14502 Whittier Blvd.	Whittier	CA	90605	USA
A&C Mattress Pros, LLC	Best Los Angeles Mattress Sale	11766 W Pico Blvd.	Los Angeles	CA	90064	USA
Ace Furniture	Ace Furniture	1595 Holiday Ln. #A3	Fairfield	CA	94534	USA
Action Appliance Inc.	Action Appliance & Mattress	26810 Ynez Ct. #A	Temecula	CA	92591	USA
Adir International, LLC	Curacao	1605 W Olympic Blvd., Ste. 600	Los Angeles	CA	90015	USA
ADJAR Inc.	The Mattress Store	2375 Sepulveda Blvd.	Torrance	CA	90501	USA
ADSHA LLC	Mattress Nation	296 Lighthouse Ave., Ste. D	Monterey	CA	93940	USA
A La Carte	A La Carte	230-H E Betteravia Rd.	Santa Maria	CA	93454	USA
A Royal Suite Inc.	A Royal Suite Home Furnishings and Select Home Furnishings	26536 Carl Boyer Dr.	Santa Clarita	CA	91350	USA
A to Z Furniture Outlet	A to Z Furniture Outlet	9457 Firestone Blvd.	Downey	CA	90241	USA
A&E Santagati Inc.	A&E Santagati Inc.	144 E 5th St.	Oxnard	CA	93030	USA
Aetna Furniture Inc.	Aetna Furniture Store	3072 W Pico Blvd.	Los Angeles	CA	90006	USA
Affordable Furniture	Affordable Furniture	701 Baker St.	Bakersfield	CA	93305	USA
Affordable Home Furniture Inc.	Affordable Home Furniture	7300 Valjean Ave.	Van Nuys	CA	91406	USA
AgilityBed Inc.	AgilityBed Inc.	103 College Rd. E, 2nd Fl.	Princeton	NJ	08540	USA
A-Ideal Furniture	A-Ideal Furniture	1345 W Holt Blvd.	Ontario	CA	91762	USA
Air Dreams Mattress	Air Dreams Mattress	3266 Rosemead Blvd.	El Monte	CA	91731	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Airport Appliance Inc	Airport Home Appliance	3525 Arden Rd., Ste. 100	Hayward	CA	94545	USA
Airweave, LLC	Jennifer	380 Lexington Ave., 17th Fl.	New York	NY	10168	USA
Al Davis Furniture Inc.	Mattress World	1601 University Ave.	San Diego	CA	92103	USA
Alanis Furniture	Alanis Furniture	3958 International Blvd.	Oakland	CA	94601	USA
Alejandra Gonzalez	Alejandra's Furniture	119 E Tulare St.	Dinuba	CA	93618	USA
Alfonso's Furniture, Electronics, & Appliances Inc.	Alfonso's Furniture, Electronics, & Appliances Inc.	812 N Maclay Ave.	San Fernando	CA	91340	USA
Ali Abdullah	US Furniture and Cost U Less Furniture	5048 N Blackstone St., 112	Fresno	CA	93710	USA
All American Mattress & Recliners	All American Mattress and Recliners	680 Beaumont Ave.	Beaumont	CA	92223	USA
All N One Move	All N One Furniture	504 S Main St.	Yreka	CA	96097	USA
All Out Caring	Acts Thrift Store	232 E Foothill Blvd.	Pomona	CA	91767	USA
All Sleep Products Inc.	A BetterBed Mattress Factory	2686 N Clovis Ave. #106	Fresno	CA	93727	USA
All World Furniture Inc.	All World Furniture	981 Stockton Ave.	San Jose	CA	95136	USA
Allen's Furniture	Allen's Furniture	427 S Harbor	Fullerton	CA	92632	USA
Al's Furniture	Al's Furniture	1072 E Santa Clara St.	San Jose	CA	95116	USA
Al's Furniture Inc.	Al's Furniture Inc.	6340 McHenry Ave.	Modesto	CA	95356	USA
Altitude Collection, LLC	Allswell	702 SW 8th St. MS 0555	Bentonville	AR	72716	USA
Alvarez Furniture	Alvarez Furniture	949 Sebastopol Rd.	Santa Rosa	CA	95407	USA
AM Orange County Inc.	Americas Mattress OC	1915 E Katella Ave.	Orange	CA	92867	USA
Amanda Paul	Mattress By Appointment	1376 Broadway	Placerville	CA	95667	USA
Amazing Finds, LLC	Amazing Finds	616 Cedar St.	Red Bluff	CA	96080	USA
Amazon.com Services, LLC	Amazon.com Services, LLC	PO Box 81207 Attn. Tax Dept.	Seattle	WA	98108	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Ambience Unlimited Inc.	Ambience Unlimited Inc.	PO Box 14050	Palm Desert	CA	92255	USA
Ambience Inc.	City Mattress Outlet	2111 Moffat Blvd.	Manteca	CA	95336	USA
Ambience Inc.	Ambience Inc.	1010 W Barkley Ave.	Orange	CA	92868	USA
American Custom Fundraising	Custom Fundraising Solutions	9380 7th St., Unit C	Rancho Cucamonga	CA	91730	USA
American Fine Furnishing	American Fine Furnishing–Hammer Ln.	1789 E Hammer Ln.	Stockton	CA	95210	USA
American Freight Outlet Stores, LLC	American Freight Outlet Stores, LLC	300 Harmon Meadow Blvd., 6th Fl.	Secaucus	NJ	07094	USA
American Furniture Gallery Inc.	American Furniture Galleries	8301 Belvedere Ave. #200	Sacramento	CA	95826	USA
American Hotel Register Company	American Hotel Register Company	100 S Milwaukee Ave.	Vernon Hills	IL	60061	USA
American Medical & Equipment Supply Inc.	American Medical & Equipment Supply Inc.	3725 Union Ave.	San Jose	CA	95124	USA
American National Manufacturing	American National Manufacturing	225 Mariah Cir.	Corona	CA	92879	USA
American Oak Wholesalers and Auction Co Inc.	American Oak Furniture	2650 Ramada Dr.	Paso Robles	CA	93446	USA
American Pacific Plastic Fabricators Inc.	Sterling Sleep Systems	7311 Doig Dr.	Garden Grove	CA	92841	USA
American Tex-Chem Corporation	American Tex-Chem Corporation	PO Box 431	San Bernardino	CA	92402	USA
American United Furniture Inc.	Payless Furniture	26755 Jefferson Ave., Ste. D	Murrieta	CA	92562	USA
American Way Management Inc.	American Way Thrift Store	8237 Sepulveda Pl.	Panorama City	CA	91402	USA

Account	DBA Name	Address	City	State	Zip Code	Country
American Wholesale Furniture	American Wholesale Furniture	28075 Jefferson Ave.	Temecula	CA	92590	USA
America's Discount Furniture Inc.	America's Discount Furniture Inc.	2520 Dominic Dr, Ste. E	Chico	CA	95928	USA
Amore Beds, LLC	Amore Beds	PO Box 388555	Chicago	IL	60638	USA
Amparo's Home Furniture Inc.	Amparo's Home Furniture Inc.	7252 Reseda Blvd.	Reseda	CA	91335	USA
Ana Enterprise Inc.–San Francisco	Ana Furniture	570 Townsend St.	San Francisco	CA	94103	USA
Ana Enterprise Inc.–San Jose	Ana Furniture	5353 Almaden Expy., C25	San Jose	CA	95118	USA
Ana Enterprise Inc.–Union City	Ana Furniture	32111 Union Landing Blvd.	Union City	CA	94587	USA
Ana Global Inc.	Ana Furniture	3011 S El Camino Real	San Mateo	CA	94403	USA
Ana L. Rodriguez	Ana's Furniture	1688 N Beale Rd.	Marysville	CA	95901	USA
Anchortex Corporation	Anchortex Corporation	420 Commerce Ln.	West Berlin	NJ	08091	USA
Andrew's Furniture Inc.	Andrew's Furniture	212 Harding Blvd., Ste. G	Roseville	CA	95678	USA
Angel View Inc.	Angel View Inc.	64669 Dillon Rd. Attn. Dan Munoz	North Palm Springs	CA	92258	USA
Angel's Mattress Co.	Angel's Mattress Co.	1016 E Florence Ave.	Los Angeles	CA	90001	USA
Angelus Furniture Outlet Inc.	West Coast Living	12622 Monarch St.	Garden Grove	CA	94821	USA
Anhoa Corporation	Payless Furniture Source	4295 University Ave.	San Diego	CA	92105	USA
Ann Charlie Inc.	United Furniture Club	10075 E Estates Dr.	Cupertino	CA	95014	USA
Anna's Furniture	Anna's Furniture	1574 N Blackstone Ave., Ste. 106	Fresno	CA	93703	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Annette Honeywell	Saatva Inc.	19-02 Whitestone Expy., Ste. 201	Whitestone	NY	11357	USA
Anthony's Furniture	Anthony's Furniture	130 Union Ave.	Bakersfield	CA	93307	USA
AP Furniture	AP Furniture	7895 Broadway	Lemon Grove	CA	91945	USA
A&P Mattress Direct	A&P Mattress Direct	4274 S Broadway	Los Angeles	CA	90037	USA
Apartment Furnishings Company Inc.	Apartment Furnishings Company Inc.	1200 W Risinger Rd.	Fort Worth	TX	76134	USA
Apollo Mattress Inc.	Luma Sleep	11523 Palmbush Trail #128	Bradenton	FL	34211	USA
Arhaus, LLC	Arhaus Furniture	51 E Hines Hill Rd.	Boston Heights	OH	44236	USA
Ariana Manufacturing Enterprises Inc.	Comfort Zone	PO Box 20238	Oxnard	CA	93034	USA
Arias Furniture	Arias Furniture	4402 S Vermont	Los Angeles	CA	90037	USA
Arkitektura Insitu, LLC	Arkitektura	560 Ninth St.	San Francisco	CA	94103	USA
Armandi Babyland Inc.	Babyland	7134 Topanga Cyn	Canoga Park	CA	91303	USA
Armandos Furniture Warehouse	Armandos Furniture Warehouse	14523 7th St.	Victorville	CA	92395	USA
Armando's Furniture, LLC	Armando's Furniture, LLC	15337 Bonanza Rd.	Victorville	CA	92392	USA
Art of Sleep, LLC	2920 sleep	PO Box 1471 2920 Sleep	Mammoth Lakes	CA	93546	USA
Artak Rostomyan	California mattress stores	900 W Glenoaks Blvd., Unit D	Glendale	CA	91202	USA
Arte Fina Inc.	Arte Fina Inc.	13830 Ventura Blvd.	Sherman Oaks	CA	91423	USA
Arte Finest Furniture	Arte Finest Furniture	1804 E Artesia Blvd.	Long Beach	CA	90805	USA
ASAP Mattress Inc.	ASAP Mattress & Furniture	1812 W Ave. J	Lancaster	CA	93534	USA
Ascion, LLC	Reverie	750 Denison Ct.	Bloomfield Hills	MI	48302	USA

Account	DBA Name	Address	City	State	Zip Code	Country
ASHCOMM, LLC	Ashley Furniture HomeStore	1 Ashley Way	Arcadia	WI	54612	USA
Ashraf Nasser	Grant Line Furniture	10461 Grant Line Rd., Ste. 120	Elk Grove	CA	95624	USA
Aslan Mattress, LLC	Aslan Mattress	233 Harbor View Ln.	Maryville	TN	37801	USA
At Home Stores, LLC	At Home	1600 E Plano Pkwy.	Plano	TX	75074	USA
Aurora Sanchez	SC Mattress	2800 S Central Ave.	Los Angeles	CA	90011	USA
Avacado Green Mattress, LLC	Avacado Green Mattress	12 Hudson Pl., Ste. 100-105	Hoboken	NJ	07030	USA
Avalon Liquidators Inc.	BidRL.com Santa Rosa	PO Box 2409	Santa Rosa	CA	95405	USA
Avatar Enterprises Inc.	Comfortex	1680 Wilkie Dr. PO Box 850	Winona	MN	55987	USA
Axel Bloom, LLC	Axel Bloom	24422 Main St. #508	Carson	CA	90745	USA
Ayon Furniture Mattress Corp.	Ayon Furniture Mattress	4368 S Vermont Ave.	Los Angeles	CA	90037	USA
Baker Bros Appliance	Baker Bros Appliance	31 E Fifth St.	Watsonville	CA	95076	USA
Banibal Youeil	Bidrl.com	1125 W 14th St.	Merced	CA	95340	USA
Banner Mattress Inc.	Banner Mattress	1501 E Cooley Dr., Unit B	Colton	CA	92324	USA
Barclay Butera Inc.	Barclay Butera Inc.	17335 Mount Wynne Cir.	Fountain Valley	CA	92708	USA
Barnhardt Manufacturing Company	BedInABox	1100 Hawthorne Ln.	Charlotte	NC	28205	USA
Barrons Furniture and Appliance	Barrons Furniture and Appliance	17617 Grand Ave.	Lake Elsinore	CA	92530	USA
Barr's Furniture Inc.	Barr's Furniture	5664 Mission Blvd.	Riverside	CA	92509	USA
Bassett Direct NC, LLC	Bassett Direct NC, LLC	4501 Landover Rd.	Greensboro	NC	27407	USA
Bay Area Furniture	Bay Area Furniture	1861 Whipple Rd.	Hayward	CA	94544	USA
B & B Furniture	B&B Furniture	404 National City Blvd.	National City	CA	91950	USA

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B and B Auction Inc.	Partners Home Decor	7372 Sycamore Canyon Blvd.	Riverside	CA	92508	USA
BCS Furniture	BCS Furniture	440 S E St.	San Bernardino	CA	92401	USA
BDF Acquisition Corp.	Bob's Discount Furniture	428 Tolland Turnpike	Manchester	CT	06042	USA
Bear Creek Furniture	Bear Creek Furniture	3008 E Hammer Ln. 117	Stockton	CA	95212	USA
Bear Mattress, LLC	Bear Mattress	720 Monroe St., Ste. C508	Hoboken	NJ	07030	USA
Beck's Furniture	Beck's Furniture	11840 Folsom Blvd.	Rancho Cordova	CA	95742	USA
Bed Bath & Beyond Inc.	Bed Bath & Beyond Inc.	650 Liberty Ave.	Union	NJ	07083	USA
Bed Mattress Etc.	Bed Mattress Etc.	5501 N Figueroa St.	Los Angeles	CA	90042	USA
Bedding Pros, LLC	US-Mattress	35799 Industrial Rd.	Livonia	MI	48150	USA
Bedgear, LLC	Bedgear	1953 Langston St.	Rock Hill	SC	29730	USA
BedGuys Inc.	Comfort Zone	3541 S Market St.	Redding	CA	96001	USA
BedMart	BedMart	10200 SW Commerce Cir.	Wilsonville	OR	97070	USA
Bedquarters Inc.	Manteca Bedquarters	115 W Yosemite Ave.	Manteca	CA	95336	USA
Bedroom & More Inc.	Bedroom & More Inc.	1676 Market St.	San Francisco	CA	94102	USA
Bedroom and Sofa Discounters	Bedroom and Sofa Discounters	2690 Sunrise Blvd.	Rancho Cordova	CA	95742	USA
Bedroom Express Inc.	Home Gallery Bedroom Express	426 El Camino Real	San Bruno	CA	94066	USA
Bedroom Outlet	Bedroom Outlet	2901 Geary St.	San Francisco	CA	94118	USA
Beds 4 U, LLC	Beds 4 U	5959 Hollister Ave.	Goleta	CA	93117	USA
Beds Unlimited Inc.	Beds Unlimited	6949 Topanga Canyon Blvd.	Canoga Park	CA	91303	USA
Bedtime Mattress & More Inc.	Bedtime Mattress & More Inc.	523 W Arrow Hwy.	San Dimas	CA	91773	USA

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Bella's Furniture	Bella's Furniture	617 Winmoore Way, Ste. G	Modesto	CA	95358	USA
Berkeley Ergonomics Inc.	Berkeley Ergonomics	2126 S Green Privado	Ontario	CA	91761	USA
Berkeley Kids Room	Berkeley Kids Room	6022 College Ave.	Oakland	CA	94605	USA
Bespoke Sleep, LLC	Staya Sleep	6420 Rea Rd., Ste. 327	Charlotte	NC	28277	USA
Best Deal	Best Deal	12353 Mariposa Rd. C-1	Victorville	CA	92394	USA
Best Furniture, LLC	Best Furniture, LLC	385 Tully Rd.	San Jose	CA	95111	USA
Best Home Furniture	Best Home Furniture	570 W Holt Ave.	Pomona	CA	91768	USA
Best mattress and Furniture Buys	Best mattress and Furniture Buys	3102 San Luis Rey Rd.	Oceanside	CA	92058	USA
Best Price Furniture	Best Price Furniture	3009 Middlefield Rd.	Redwood City	CA	94063	USA
Best Price Furniture & Mattress, LLC	Best Price Furniture & Mattress	3141 Bechelli Ln.	Redding	CA	96002	USA
Best Price Mattress Inc.	Best Price Mattress	30310 Whipple Rd.	Union City	CA	94587	USA
Best Rest Mattress, LLC	Best Rest Mattress	609 1st St.	Exeter	CA	93221	USA
BestPrice Furniture	BestPrice Furniture	14750 E 14th St.	San Leandro	CA	94578	USA
BG Furniture Inc.	Casa Leaders Furniture	6700 Garfield Ave.	Bell Gardens	CA	90201	USA
Biancas Furniture	Biancas Furniture	298 E Bellevue Rd.	Atwater	CA	95301	USA
BidRL.com	BidRL.com	2530 Acme Ct.	Turlock	CA	95380	USA
Big Als Furniture Discount	Big Als Furniture	1515 Harbor Blvd.	West Sacramento	CA	95691	USA
Big Lots Stores Inc.	Big Lots	4900 E Dublin Granville Rd.	Columbus	OH	43081	USA
Big Outlet	Big Outlet	8472 Otis St.	South Gate	CA	90280	USA
Bigolbed Inc.	Bigolbed	1865 Sampson Ave.	Corona	CA	92879	USA
Bio Sleep Concept Inc.	Bio Sleep Concept	5919 Intervale Dr.	Riverside	CA	92506	USA
Birnbaum Inc.	Mattress By Appointment	700 Front St., #604	San Diego	CA	92101	USA
BJ's Wholesale Club Inc.	BJ's Wholesale Club	25 Research Dr. Attn. Sales Tax C-2	Westborough	MA	01581	USA

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BLST Northstar, LLC	BLST Northstar, LLC	13300 Pioneer Trail	Eden Prairie	MN	55347	USA
Blu Dot Design & Manufacturing Inc.	Blu Dot Design & Manufacturing Inc.	1321 Tyler St. NE	Minneapolis	MN	55413	USA
Blue Bell Mattress Co., LLC	King Koil Northeast	24 Thompson Rd.	East Windsor	CT	6088	USA
Blue Blossom Corp.	Stephie's Furniture	158 E 58th St.	Los Angeles	CA	90011	USA
Bluestem Sales Inc.	Bluestem Sales Inc.	7075 Flying Cloud Dr.	Eden Prairie	MN	55344	USA
BML Superior168 Inc.	B Plus Furniture	1001 S San Gabriel Blvd.	San Gabriel	CA	91776	USA
Bob Barker Company Inc.	Bob Barker Company Inc.	134 N Main St.	Fuquay-Varina	NC	27526	USA
Bob Manoof	Mattress Bob	9434 Kearny Mesa Rd.	San Diego	CA	92126	USA
B&O Furniture	B&O Furniture	17049 Valley Blvd., Ste. G	Fontana	CA	92335	USA
Boll & Branch, LLC	Boll & Branch, LLC	1 Prospect St.	Summit	NJ	07901	USA
Bordonas Oakdale Furniture, TV & Appliances Inc.	Bordonas Oakdale Furniture, TV & Appliances Inc.	102 W F St.	Oakdale	CA	95361	USA
Borislav Paunovic	BoxDrop. Riverside	11651 Sterling Ave., Ste. G	Riverside	CA	92503	USA
Boston Trade Int'l Inc.	Boston Trade Int'l	9 Bonazzoli Ave. Unit #18	Hudson	MA	01749	USA
Bourdon's Institutional Sales Inc.	Bourdon's Institutional Sales Inc.	85 Plains Rd.	Claremont	NH	3743	USA
Boxdrop Benicia	Boxdrop Benicia	3820 Industrial Way, Ste. S	Benicia	CA	94510	USA
BoxDrop El Cajon	BoxDrop El Cajon	762 N Johnson Ave., Ste. 101	El Cajon	CA	92021	USA
Boxdrop JBB LLC	BoxDrop JBB	1535 N Baker Ave., Ste. 1A	Ontario	CA	91764	USA

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BoxDrop Mattress of the Central Coast	BosDrop Mattress of the Central Coast	1540 W Branch St.	Arroyo Gramde	CA	93420	USA
BoxDrop of El Cajon	BoxDrop El Cajon	762 N Johnson Ave., Ste. 101	El Cajon	CA	92020	USA
BoxDrop San Diego Inc.	BoxDrop San Diego	1205 W Morena Blvd., Ste. C	San Diego	CA	92110	USA
BoxDrop Victorville	BoxDrop Victorville	15354 Anacapa Rd., Ste. C	Victorville	AL	92392	USA
Boyd Flotation Inc.	Boyd Specialty Sleep	2440 Adie Rd.	Maryland Heights	MO	63043	USA
BP KIDS Inc.	Beds Plus Kids Stuff	22735 Golden Locust Dr.	Corona	CA	92883	USA
Brawley Superior Furniture Co. Inc.	Brawley Superior Furniture	534 E St.	Brawley	CA	92227	USA
Brentwood City Furniture Inc.	City Furniture Gallery	2410 Sand Creek Rd.	Brentwood	CA	94513	USA
Brentwood Home, LLC	Silver Rest Sleep Products	8350 Red Rd., Unit B	Pico Rivera	CA	90660	USA
Brian Williams	Mattresses By Appointment	9055 Locust St	Elk Grove	CA	95624	USA
Brianna's Home Furnishings	Brianna's Home Furnishings	1705 Crows Landing Rd.	Modesto	CA	95358	USA
Briganti Enterprise Inc.	Mattress Central	3319 Glendale Blvd.	Los Angeles	CA	90039	USA
Broadway Furniture Corporation	Furniture Depot	7551 Broadway	Lemon Grove	CA	91945	USA
Bront	Bront Mattress	22110 Ventura Blvd.	Woodland Hills	CA	91364	USA
Brooklyn Bedding LLC	Dreamfoam Bedding & Brooklyn Bedding	4455 W Camelback Rd.	Phoenix	AZ	85031	USA
Brothers' Furniture	Brothers' Furniture	1103 El Camino Real	South San Francisco	CA	94080	USA

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Brothers' Furniture Warehouse	Brothers' Furniture Warehouse	777 E Francisco Blvd.	San Rafael	CA	94901	USA
Brothers Home Furnishings, LLC	House to Home Furniture	2198 N Lakewood Blvd.	Long Beach	CA	90815	USA
B R and S Enterprises Inc.	Muebleria Plaza Furniture	4686 E Kings Canyon Rd.	Fresno	CA	93702	USA
Brunswick Mattress Warehouse	Brunswick Mattress Warehouse	1021 Bay Blvd., Ste. J	Chula Vista	CA	91911	USA
Budget Furniture	Budget Furniture Outlet	1050 Highland Ave. #G	National City	CA	91950	USA
Budget Furniture Corp.	My Budget Furniture	7854 Ronson Rd #B	San Diego	CA	92111	USA
Bush Interiors Inc.	Bush Interiors Inc.	169 N La Brea Ave., Ste. D	Los Angeles	CA	90036	USA
C&A Swinne, Inc.	Evans' Furniture Galleries	379 Epley Dr.	Yuba City	CA	95991	USA
Cafm Group Corp.	Good Deals	6336 Pacific Ave.	Stockton	CA	95207	USA
Cal Closets Retail Inc.	California Closets	1414 Harbour Way S, Ste. 1750	Richmond	CA	94804	USA
Cal Deals	Cal Deals Furniture	149 Granada Dr., Unit A	San Luis Obispo	CA	93401	USA
California Furniture Depot	California Furniture Depot	44201 10th St. W	Lancaster	CA	93534	USA
Callejas Custom Mattress	Callejas Custom Mattress	1300 E Edinger, Unit. A	Santa Ana	CA	92705	USA
Calvin Furniture	Calvin Furniture	8558 Westminster Blvd.	Westminster	CA	92683	USA
Campus Loft Company Inc.	Campus Loft Company	34 Westcliff, Ste. 100	Laguna Niguel	CA	92677	USA
Canclini TV & Appliance	Canclini TV & Appliance	636 S Franklin St.	Fort Bragg	CA	95437	USA
Cantoni Orange County Inc.	Cantoni	4800 Alpha Rd.	Dallas	TX	75244	USA
Canyon Mattress and More	Canyon Mattress and More	31592 Railroad Canyon Rd.	Canyon Lake	CA	92587	USA
Capital Furniture Inc.	Furniture Town Plus	3307 Northgate Blvd.	Sacramento	CA	95834	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Caprice Furniture	Caprice Furniture	5529 Cahuenga Blvd.	North Hollywood	CA	91601	USA
Caracor Inc.	Beautiwood Unfinished Furniture	7183 Abby St.	Pinedale	CA	93650	USA
Cariloha, LLC	Cariloha	280 W 10200 S, Ste. 300	Sandy	UT	84070	USA
Carl Johnson Co.	Carl Johnson Co.	3950 Jacobs Ave.	Eureka	CA	95501	USA
Carlos Chavez	Salinas furniture gallery	656 E Alisal St.	Salinas	CA	93905	USA
Carmichael Furniture Inc.	Carmichael Furniture	6443 Fair Oaks Blvd.	Carmichael	CA	95608	USA
Carmona Mattress	Carmona Mattress	10117 S Main St.	Los Angeles	CA	90003	USA
Carthage Trading Inc.	Century Furniture	2004 Solothurn Way	Manteca	CA	95337	USA
Carve Media Inc.	2Modern	35 Miller Ave.	Mill Valley	CA	94941	USA
Casa Bella Furniture	Casa Bella Furniture	115 S Locust St.	Visalia	CA	93291	USA
Casa Bella Galleria	Casa Bella Galleria	1511 Del Paso Blvd.	Sacramento	CA	95815	USA
Casa Bonita Furniture	Casa Bonita Furniture	500 W Main St.	Santa Maria	CA	93458	USA
Casa Furniture	Casa furniture	301 S Wilson Way	Stockton	CA	95205	USA
Casa Latina Furniture, LLC	Casa Latina Furniture, LLC	1079 N Hacienda Blvd., #A & B	La Puente	CA	91744	USA
Casa Leaders HP Inc.	Casa Leaders Furniture	6700 Garfield Ave.	Bell Gardens	CA	90201	USA
Casa Leaders Inc.	Casa Leaders Inc.	1200 W Pacific Coast Hwy.	Wilmington	CA	90744	USA
Casa Linda Furniture Inc.	Casa Linda Furniture	10720 Valley Mall	El Monte	CA	91731	USA
Casamia Furniture Plus	Casamia Furniture Plus	9525 Van Nuys Blvd.	Panorama City	CA	91402	USA
Casanova Furniture Inc.	Casanova Furniture Inc.	15914 E Whittier Blvd.	Whitter	CA	90603	USA
Casper Sleep Inc.	Casper	175 Greenwich St., Fl. 39	New York	NY	10007	USA
Castillo Furniture	Castillo Furniture	13402 Woodruff Ave.	Bellflower	CA	90706	USA
CC of San Diego Inc.	California Closets	12254 Lavelli Way	Poway	CA	92064	USA

Account	DBA Name	Address	City	State	Zip Code	Country
CCB Hope Ventures, LLC	Hope Mattress	17350 State Hwy. 249, Ste. 220 #3133	Houston	TX	77064	USA
CCF Properties Inc.	The Sleep Squad	600 Central Ave., Ste. G-2	Lake Elsinore	CA	92530	USA
Ceilia's Place	Cecilia's Place	2301 Chester Ave.	Bakersfield	CA	93301	USA
Celina Martinez	Lolitas Furniture	4525 Rhapsody Way	San Jose	CA	95111	USA
Central Valley Box Drop, LLC	Central Valley BoxDrop, LLC	3448 S Mooney Blvd.	Visalia	CA	93277	USA
Century Furniture Inc.	Furniture Clearance Outlet	3215 Fairview Dr.	Antioch	CA	94509	USA
Century Home Furnishings	Warehouse Furniture Outlet	12410 Amargosa Rd., Ste. D	Victorville	CA	92392	USA
Cescar Inc.	Furniture 4 Less	552 W Foothill Blvd., Ste. B	Rialto	CA	92376	USA
C&H Furniture Inc.	Furniture City	14237 San Pablo Ave.	San Pablo	CA	94806	USA
Charles Constantine	Box Drop Mattress Camarillo	4073 Calle Tesoro	Camarillo	CA	93012	USA
Charles Industries	Charles Furniture Co.	4500 S Broadway	Los Angeles	CA	90037	USA
Cheryl Ann Gonzales	The Hanford Bargain Center	308 E 6th St.	Hanford	CA	93230	USA
Chestnut Ridge Foam Inc.	Chestnut Ridge Foam	443 Warehouse Dr.	Latrobe	PA	15650	USA
Chico Mattress BoxDrop	Chico Mattress BoxDrop	940 Mangrove Ave.	Chico	CA	95926	USA
Chinh La	Home Furnishings	1122 Stanley Blvd.	Livermore	CA	94550	USA
Christians Solid Wood Furniture Inc.	Christians Mattress Xpress	1315 S Bradley	Santa Maria	CA	93454	USA
Christopher Hodge	Box Drop Lake Isabella	5105A Lake Isabella Blvd.	Lake Isabella	CA	93240	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Cindy Marie davis	Clearlake Oaks Mattress Outlet	12570 E Hwy. 20	Clearlake Oaks	CA	95423	USA
City Furniture & Appliance	City Furniture & Appliance	1700 E Highland Ave., Ste. B	San Bernardino	CA	92404	USA
City Furniture Gallery Inc.	City Furniture Gallery	3262 N Tracy Blvd.	Tracy	CA	95376	USA
City Sleep Furniture	Sale Furniture & Mattress	561 Tully Rd.	San Jose	CA	95111	USA
C K & Lila Hansen Inc.	Hansens Furniture	6109 Winton Way	Winton	CA	95350	USA
CLAJ Enterprises, LLC	Discount Mattresses & More	320 S Pacific St., Ste. B	San Marcos	CA	92078	USA
Clayton Furniture Inc.	Clayton Furniture	3400 Clayton Rd.	Concord	CA	94519	USA
CLC Partners Inc.	Consignment Classics Home Furnishings	1895 Hancock St.	San Diego	CA	92110	USA
Cloud 9 Comfort	Cloud 9 Comfort	11220 Wilmington Ave.	Los Angeles	CA	90059	USA
CLP Home Furnishings Inc.	Sofas 2 Furnishings	2494 Stearns St.	Simi Valley	CA	93063	USA
CM Max Inc.	Furniture Liquidation	2140 Wardlow Rd., Ste. 105	Corona	CA	92880	USA
C&M Trade	Retail Trade	1603 Capitol Ave., Ste. 314	Cheyenne	WY	82001	USA
CM Wilson's, LLC	Forever Home Furnishings	8965 El Camino Real	Atascadero	CA	93422	USA
COA Inc.	Coaster Company of America	12928 Sandoval St.	Santa Fe Springs	CA	90670	USA
Cocoon International Sales, LLC.	Cocoon International Sales, LLC	1000 Tempur Way	Lexington	KY	40511	USA
Comfort DTC Inc.	Molecule	360 N Pacific Coast Hwy., Ste. 2000	El Segundo	CA	90245	USA
Comfort Furniture Inc.	Comfort Furniture Inc.	11415 Folsom Blvd. #120	Rancho Cordova	CA	95742	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Comfort Plus	Comfort Plus	1520 W Holt Blvd.	Ontario	CA	91762	USA
Comfort Zone Futons & Furniture Inc.	Comfort Zone Futons & Furniture Inc.	2455 Vista Way	Oceanside	CA	92054	USA
Comfort-Gallery 3 Inc.	Hadley Olivia	31896 Plaza Dr., Ste. D1	San Juan Capistrano	CA	92675	USA
Comfort-Pedic Mattress USA	Comfort-Pedic Mattress	9080 Charles Smith Ave.	Rancho Cucamonga	CA	91730	USA
Comfy Bed Furniture	Comfy Bed Furniture	8342 Topanga Canyon Blvd.	Canoga Park	CA	91333	USA
Conejo Valley Mattress	Conejo Valley Mattress	3200 E Thousand Oaks Blvd.	Thousand Oaks	CA	91362	USA
Consumers Furniture Gallery Inc.	Consumers Furniture Gallery Inc.	21048 Golden Triangle Rd.	Saugus	CA	91350	USA
Contempo Interior Design Inc.	Contempo Furniture	1696 Monterey Hwy.	San Jose	CA	95112	USA
Cook's Furniture	Cook's Furniture	133 W Grantline Rd.	Tracy	CA	95376	USA
Corona Furniture Company	Corona Furniture Company	3161 National Ave.	San Diego	CA	92113	USA
Corp. of The Presiding Bishop	Deseret Industries	1415 N State St.	Provo	UT	84604	USA
CORT Business Services	CORT Furniture Rental	15000 Conference Center Dr., Ste. 440	Chantilly	VA	20151	USA
Cosio Decor Furniture	Decor Furniture	1515 Commercial Way	Santa Cruz	CA	95065	USA
Cosmos Comfort Mattress	Cosmos Comfort Mattress	5914 E Olympic Blvd.	Los Angeles	CA	90022	USA
Costco Wholesale Corporation	Costco Wholesale Corporation	PO Box 34331 Attn. Tax Dept.	Seattle	WA	98134	USA
Costrite Furniture Inc.	Costrite Furniture	2931 Railroad Ave.	Pittsburg	CA	94565	USA
Cottage House Inc.	Wallbeds n More	3303 Harbor Blvd. #F7	Costa Mesa	CA	92626	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Couch Potato & Naturesway Bedding	Couch Potato & Naturesway Bedding	2304 E Main St.	Ventura	CA	93003	USA
Couches Etc. Inc.	Sleep City	180 Professional Center Dr.	Rohnert Park	CA	94928	USA
Country Oak Furniture	Factory Outlet Furniture	17439 Bellflower Blvd.	Bellflower	CA	90706	USA
Covina Trading Post Inc.	Covina Trading Post Inc.	611 E San Bernardino Rd.	Covina	CA	91723	USA
Cozy Beds Sleep Center	Cozy Beds Sleep Center	807 E 5th Ave.	Chico	CA	95926	USA
Cozy Home Furniture	Cozy Home Furniture	4821 E Olive Ave.	Fresno	CA	93727	USA
Craig D. Winter	Designs In Oak Furniture	2750 N Clovis Ave., Ste. 110	Fresno	CA	93727	USA
Crazy Bernie	Crazy Bernie	4224 W Shaw Ave.	Fresno	CA	93722	USA
Critelli Enterprises, LTD	The Mattress Stop	2115 W Florida Ave.	Hemet	CA	92545	USA
Crown Furniture Co.	Crown Furniture Co.	1121 Webster St.	Oakland	CA	94607	USA
Cuenca Enterprises	Michaels Furniture	5949 Pacific Blvd.	Huntington Park	CA	90255	USA
Cuevas Mattress Inc.	Spring Pedic Inc.	503 E Weber Ave.	Compton	CA	90222	USA
Custom Art Gallery Inc.	Orange County Mattress	17221 Daimler St.	Irvine	CA	92614	USA
Custom Comfort Mattress Company Inc.	Custom Comfort Mattress	579 N Batavia St.	Orange	CA	92868	USA
Custom Fundraising Solutions of San Diego Inc.	Custom Fundraising Solutions of San Diego Inc.	2338 Auto Park Way	Escondido	CA	92029	USA
CVB Inc.	Lucid® Mattress, Wellsville®, Linenspa®	1525 W 2960 S	Logan	UT	84321	USA
Cymax Stores USA, LLC	www.cymax.com	#310-4170 Still Creek Dr.	Burnaby	BC	V5C 6C6	CA
Dale Gingerich Built Mattress	Gingerich-Built Mattress/ Monterey Mattress™	26384 Carmel Rancho Ln.	Carmel	CA	93923	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Damon Capital, LLC	Vispring on Beverly, Hastens on Beverly and Hastens on Montana	8825 Beverly Blvd.	West Hollywood	CA	90048	USA
Daniel Ivin Hinton	CFS Fresno	1867 E Lester Ave.	Fresno	CA	93720	USA
Daniel K Denevan	Bay Bed & Mattress	1378 Soquel Ave.	Santa Cruz	CA	95062	USA
Danna's Mattress Inc.	Danna's Mattress	188 N Central Ave.	Upland	CA	91786	USA
Danny D Nguyen	Dunhill Furniture	901 N Carpenter Rd. #72	Modesto	CA	95351	USA
Danros, LLC	Mega Daniel's Home Center	255 S Euclid St.	Anaheim	CA	92802	USA
Dany's Furniture, LLC	Dany's Furniture, LLC	14523 7th St.	Victorville	CA	92395	USA
Darrell Hood	Furniture Warehouse	1008 34th St.	Bakersfield	CA	93301	USA
Dastmalchi, LLC	Dastmalchi, LLC dba Tuck Mattress	31 E MacArthur Cres., Ste. 111	Santa Ana	CA	92707	USA
David Rostov Upholstery Supplies Inc.	Natural Sense Organic Mattresses	PO Box 629	Ross	CA	94957	USA
DavisTrading Outet	Sonora Mattress Outlet	730 S Washington St.	Sonora	CA	95370	USA
DC Furniture Company	DC Furniture Company	23523 Thunderbird Rd.	Apple Valley	CA	92307	USA
Debra Wickman	Camarillo Mattress Warehouse	2177 Pickwick Dr.	Camarillo	CA	93010	USA
Decorative Sleep, LLC	Decorative Sleep	257 N Robertson Blvd.	Beverly Hills	CA	90211	USA
Del Monte Furniture Rental Inc.	Ashley Furniture Homestore	1688 N Main St.	Salinas	CA	93906	USA
Delhart's Home Furnishings	Delhart's Home Furnishings	2960 4th St.	Ceres	CA	95307	USA
Delta Bedding and Furniture	Delta Bedding and Furniture	4241 Sunset Ln.	Shingle Springs	CA	95682	USA

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Denver Mattress Company, LLC	Denver Mattress Company	5651 Broadway	Denver	CO	80216	USA
Derek B Riley	Coast Home Furnishings	1040 N H St.	Lompoc	CA	93436	USA
Desert AIDS Project	Revivals	1695 N Sunrise	Palm Springs	CA	92262	USA
Desert View Home Furnishings	Moms Furniture	741 N China Lake Blvd.	Ridgecrest	CA	93555	USA
Design Center La Habra	Design Center	2321 W Whittier Blvd.	La Habra	CA	90631	USA
Design Source	Design Source	1058 N Ontare Rd.	Santa Barbara	CA	93105	USA
Design Within Reach	Design Within Reach	711 Canal St., 3rd Fl.	Stamford	CT	06902	USA
Devon Diane Fritsch	Furniture Warehouse	17827 Bear Valley Rd., Unit A&B	Hesperia	CA	92345	USA
D&I Mattress	D&I Mattress	150 Schafer Rd. 17	Hayward	CA	94544	USA
Diamond Furniture	Diamond Furniture	44749 N Sierra Hwy.	Lancaster	CA	93534	USA
Diamond Mattress Company Inc.	Diamond Mattress Company Inc.	3112 E Las Hermanas St.	Rancho Dominguez	CA	90221	USA
Dimensional Design Furniture	Dimensional Design Furniture	2201 International Blvd.	Oakland	CA	94606	USA
Dimensional Outlet Furniture	Dimensional Outlet Furniture	2953 San Pablo Ave.	Oakland	CA	94608	USA
Direct Supply Inc.	Direct Supply; Direct Supply Equipment & Furnishings; Direct Supply of Wisconsin	6767 N Industrial Rd.	Milwaukee	WI	53216	USA
DirectBuy Home Improvement Inc.	DirectBuy	8450 Broadway	Merrillville	IN	46410	USA
Dires, LLC	Personal Comfort Bed	3411 Lake Breeze Dr.	Orlando	FL	32808	USA
Discount Furniture	Discount Furniture	544 San Benito	Hollister	CA	95023	USA
Discount Furniture Center	Discount Furniture Center	520 E Holt Ave.	Pomona	CA	91767	USA

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Discount Home Furnishings	Discount Home Furnishings	12889 Hwy. 145, Ste. 8	Madera	CA	93637	USA
Discount Mattress & Furniture	Discount Mattress & Furniture	326 S Euclid St.	Anahiem	CA	92802	USA
Discount Mattresses & Furniture Inc.	Discount Mattresses & Furniture	7995 La Mesa Blvd.	La Mesa	CA	91942	USA
Discount Sleep Shop Inc.	Sleep Shop	1972 N Texas St., Ste. E	Fairfield	CA	94533	USA
Discovery Design, LLC	Discovery Design, LLC	14605 N 73rd St.	Scottsdale	AZ	85260	USA
Distinctive Interior Design	Wallbeds "n" More	1350 Dell Ave.	Campbell	CA	95032	USA
D&J Mattress Place	D&J Mattress Place	15162 Goldenwest St.	Westminster	CA	92683	USA
DLBL Enterprises	Vern's Furniture	515 G St.	Eureka	CA	95501	USA
D&L Furniture, LLC	D&L Furniture	6020 Florin Rd.	Sacramento	CA	95823	USA
D&M Furniture	D&M Furniture	1337 N Mt Vernon	San Bernardino	CA	92411	USA
Doble G Furniture	Doble G Furniture	330 6th St.	Orland	CA	95963	USA
Donnas Interiors, Furniture & Desgins Inc.	Donnas Interiors, Furniture & Designs Inc.	1069 E Grand Ave.	Arroyo Grande	CA	93420	USA
Don's Furniture Warehouse	Don's Furniture Warehouse	1531 Franklin Rd.	Yuba City	CA	95993	USA
Dorado Fine Furniture	Dorado Fine Furniture	903 Celis St.	San Fernando	CA	91340	USA
Dorel Home Furnishings Inc.	Dorel Home Furnishings Inc.	410 E First St. S	Wright City	MO	63390	USA
Doria Furniture Mattress Outlet	Doria Furniture Mattress Outlet	6121 Pacific Blvd.	Huntington Park	CA	90255	USA
Dormlife, LLC	Dormlife	320 Oceanview Dr.	San Marcos	CA	92078	USA
Douglas Green	Douglas Furniture	23661 Newhall Ave.	Newhall	CA	91321	USA
Dove Home Decor	Dove Home Furniture	2067 Torrance Blvd.	Torrance	CA	90501	USA
Dowd Interiors Inc.	Dowd Interiors Inc.	10165 Live Oak Blvd.	Live Oak	CA	95953	USA

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Dreamcloud Brand, LLC	Resident Home	340 S Lemon Ave. #9599	Walnut	CA	91789-	USA
Dreamland Family Mattress	Dreamland Family Mattress	1007 N Azusa Ave.	Covina	CA	91722	USA
Dreamtime Events, LLC	A Star Furniture	4660 San Fernando Rd.	Glendale	CA	91204	USA
Drewek Inc.	Creson's Mattress Gallery	2355 Athens Ave.	Redding	CA	96001	USA
DSJ Furniture Inc.	Furniture 4U	17510 Castleton St.	City of Industry	CA	91748	USA
D&T Mattress Place	D&T Mattress Place	1111 E Katella Ave.	Orange	CA	92867	USA
Duenas Furniture	Duenas Furniture	7411 Santa Fe Ave.	Huntington Park	CA	90255	USA
Dung Thi Le	Yuba City Furniture	1165 Colusa Ave., Ste. C	Yuba City	CA	95991	USA
Dupree's Furniture Inc.	Dupree's Furniture	1900 E 14th St.	San Leandro	CA	94577	USA
Duran furniture	Duran Furniture	980 N State St.	Hemet	CA	92543	USA
DUX Interiors Inc.	DUX Interiors Inc.	235 E 58 St.	New York	NY	10022	USA
Dzine Inc.	Dzine	128 Utah St.	San Francisco	CA	94103	USA
East Bay Furniture Traders	East Bay Furniture Warehouse	401 Sunset Dr., Ste. A	Antioch	CA	94509	USA
East Bay Wholesale Outlet	East Bay Wholesale Outlet	521 Contra Costa Blvd.	Pleasant Hill	CA	94523	USA
East West Bedding, LLC	EasyRest	1401 S Edgewood St.	Baltimore	MD	21227	USA
Eastern Sleep Products Co. Inc.	Symbol Mattress	PO Box 6689, 4901 Fitzhugh Ave., Ste.300	Richmond	VA	23230	USA
Eastern Wholesale Furniture Company of California Inc.	Mark Thomas Home	1231 Comstock St.	Santa Clara	CA	95054	USA
eBay Inc.	eBay Inc.	2145 Hamilton Ave.	San Jose	CA	95125	USA
Echelbarger Essentials	CFS N LA	10949 Ayres Ave.	Los Angeles	CA	90064	USA

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Eco Carmel	Eco Carmel	PO Box 41	Carmel	CA	93921	USA
EcoChoices	EcoChoices	PO Box 1491	Glendora	CA	91740	USA
Economy Mattress & Furniture	Economy Mattress & Furniture	2980 National Ave.	San Diego	CA	92113	USA
Eight Sleep Inc.	Eight Sleep Inc.	164 W 25th St., 9th Fl.	New York	NY	10001	USA
EJR Enterprises	South Coat Furniture	109 Calle de Los Molinos	San Clemente	CA	92673	USA
El Alacran Furniture	El Alacran Furniture	6434 Whittier Blvd.	East Los Angeles	CA	90022	USA
El Capitan Furniture Inc.	El Capitan Furniture Inc.	1031 Mt Vernon Ave.	Bakersfield	CA	93306	USA
El Corazon Gallery Inc.	El Corazon Gallery Inc.	4889 Mission St.	San Francisco	CA	94112	USA
El Segundo Furniture	El Segundo Furniture	1417 W El Segundo Blvd.	Compton	CA	90222	USA
Elbert Siegel	Al's Discount Furniture	4900 Lankershim Blvd.	North Hollywood	CA	91601	USA
Electropedic	Electropedic	907 Hollywood Way	Burbank	CA	91505	USA
Electropedic Manufacturing Corporation	Electropedic Manufacturing Corporation	637 4th St.	San Fernando	CA	91340	USA
Elegant Home Furnishings	Elegant Home Furnishings	1177 W Hammer Ln.	Stockton	CA	95209	USA
Elite Furniture For Less	Elite Furniture For Less	2248 Main St., Ste. #1	Chula Vista	CA	91911	USA
Em Le DBA McFadden Furniture	McFadden Furniture	3643 W McFadden Ave.	Santa Ana	CA	92704	USA
Emerald City Organic Sleep Solutions Inc.	Eco Sleep Solutions	25 E 8th Ave.	Eugene	OR	97401	USA
Emma Mattress Inc.	Emma Mattress	160 Greentree Dr., Ste. 1010	Dover	DE	19904	USA
Empire Furniture	Empire Furniture	124 Cochrane Plaza	Morgan Hill	CA	95037	USA
Encanto Furniture Co. Inc.	Encanto Furniture Co. Inc.	3508 E First St.	Los Angeles	CA	90063	USA
Epperson Furniture	Epperson Furniture	2920 E St.	Anderson	CA	96007	USA

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Eppic Medical	At-Home Medical	3266 Grey Hawk Ct.	Carlsbad	CA	92010	USA
Eric Mathiasen	Poor Honey's	4250 San Leandro St.	Oakland	CA	94601	USA
Escondido Mattress	Escondido Mattress	432 Venture	Escondido	CA	92029	USA
Esperanza M. Hernandez	Hernandez Furniture	2500 W Redondo Beach Blvd.	Torrance	CA	90504	USA
Espinoza's Furniture Inc.	Espinoza's Furniture	607 E Market St.	Salinas	CA	93905	USA
Esplanade Furniture Inc.	Esplanade Furniture	1750 Esplanade	Chico	CA	95926	USA
Esraa Alqudah	i Home Furniture	15 S Chester Ave.	Bakersfield	CA	93301	USA
Et Oyeblikk: Retail Strategies, LLC	Sleep.	300 Santana Row #105	San Jose	CA	95128	USA
Ethan Allen Retail Inc.	Ethan Allen	25 Lake Ave. Ext	Danbury	CT	06811	USA
Etsuyoshi Shimada	Neat Asian Things	1825 Post St. #115	San Francisco	CA	94115	USA
Euro-Flex Luxury Sleep Systems Inc.	Euro-Flex Luxury Sleep Systems Inc.	4250 Morena Blvd., Ste. #A	San Diego	CA	92117	USA
Eurohaus	Eurohaus Modern Furniture	350 S Winchester Blvd., Ste. 150	San Jose	CA	95128	USA
Euromarket Designs Inc.	Crate&Barrel	1250 Techny Rd.	Northbrook	IL	60062	USA
European California Furniture	Roche Bobois	1460 Beachey Pl.	Carson	CA	90746	USA
European Sleep Design Inc.	European Sleep Design	6606 Folsom Auburn Rd., Ste. 5	Folsom	CA	95630	USA
E.V. Rife Enterprises Inc.	Square Deal Mattress Factory & Upholstery	1352 Humboldt Ave.	Chico	CA	95928	USA
Everrest Inc.	Danican	8784 Plata Ln., Unit B	Atascadero	CA	93422	USA
Excellence Mattress	Excellence Mattress	740 E 59th St.	Los Angeles	CA	90001	USA
EZ2 Get Furniture	EZ2 Get Furniture	5912 S Broadway	Los Angeles	CA	90003	USA
EZJD, LLC	Williams Furniture	11996 Foothill Blvd.	Sylmar	CA	91331	USA

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Factory Mattress Outlet	Factory Mattress Outlet	3650 Main St. PO Box 301	Cottonwood	CA	96022	USA
Fairfield Furniture Solutions Inc.	Ashley Furniture HomeStore	25125 Madison Ave., Ste. 106	Murrieta	CA	92562	USA
Faloogin, LLC	Faloogin.com	1036 25th Ave.	Kenosha	WI	53140	USA
Famous Foam Inc.	Famous Foam Factory	2397 San Pablo Ave.	Berkeley	CA	94702	USA
Fantastic Deals Inc.	Fantastic Deals Inc.	1355 W 190th St.	Gardena	CA	90248	USA
Fashionaire Furniture Inc.	Custom House Furniture	706 Trancas St.	Napa	CA	94558	USA
Fawzat Investments	Furniture City	5355 N Blackstone Ave.	Fresno	CA	93710	USA
Fedde Furniture Company	Fedde Furniture Company	2350 E Colorado Blvd.	Pasadena	CA	91107	USA
Fenton MacLaren LTD	Fenton MacLaren Furniture	1071 Hensley St.	Richmond	CA	94801	USA
Filemon Landeros	Landeros Furniture	1482 E 2nd St.	Beaumont	CA	92223	USA
Fine Concept Furniture	Fine Concept Furniture	1106 5th Ave.	Oakland	CA	94606	USA
Fine Elite Furniture Inc.	Fine Elite Furniture	6388-6390 Artesia Blvd.	Buena Park	CA	90620	USA
FIUS Distributors, LLC	Furniture for Life	2125 32nd St.	Boulder	CO	80301	USA
Five Points Furniture	Five Points Furniture	119 E Wooley Rd.	Oxnard	CA	93030	USA
Florence Furniture	Florence Furniture	2401 McHenry Ave.	Modesto	CA	95350	USA
Floyd Inc.	Floyd	1948 Division St., Ste. 101	Detroit	MI	48207	USA
Foam Fabrication Commerce Inc.	Foam Order, Foamorder. Com, The Foam Store, The Foam Store Of Marin	4096 Piedmont Ave., Unit 719	Oakland	CA	94611	USA
Foam Sweet Foam Inc.	Foam Sweet Foam	14078 Meridian Pkwy.	Riverside	CA	92508	USA
Foodservice Marketing Inc.	Hill Associates	1925 Aspen Dr. #201-A	Santa Fe	NM	87505	USA
For Your Home Furniture	For Your Home Furniture	443 E Main St.	Ventura	CA	93001	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Fort Bragg Furniture Mart Inc.	Fort Bragg Furniture Mart	235 N Franklin St.	Fort Bragg	CA	95437	USA
Fosbrooke Inc.	Tuft&Needle	735 Grand Ave.	Phoenix	AZ	85007	USA
F&R Furniture	F&R Furniture	689 Louisiana St.	Oakland	CA	94603	USA
Frank & Ron Hotel-Motel Supply Inc.	Frank & Ron Hotel-Motel Supply Inc.	3448 Depot Rd.	Hayward	CA	94545	USA
Frank's Carpet & Furniture Company Inc.	Frank's Carpet & Furniture Company Inc.	209 S Howard St.	Alturas	CA	96101	USA
Frank's Furniture Inc.	Frank's Furniture	16418 S Hawthorne Blvd.	Lawndale	CA	90260	USA
Fresno Comfort Sleep	Fresno Comfort Sleep	4000 E California Ave.	Fresno	CA	93725	USA
Fresno Fashion Sales Corporation	Fashion Furniture	255 W El Paso Ave.	Fresno	CA	93711	USA
Fresno Mattress Factory	Fresno Mattress Factory	745 G St.	Fresno	CA	93706	USA
FresnoMattress.com	FresnoMattress.com	4233 W Sierra Madre Ave., Warehouse #110	Fresno	CA	93722	USA
Fry's Electronics Inc.	Fry's Electronics Inc.	600 E Brokaw Rd.	San Jose	CA	95112	USA
Furnitalia Inc.	Furnitalia	5252 Auburn Blvd.	Sacramento	CA	95841	USA
Furniture & Accessory Retail Group Inc.	Bassett Home Furnishings	180 Knoll Rd.	San Marcos	CA	92069	USA
Furniture 2000 Inc.	Furniture 2000 Inc.	3170 Range Ave.	Santa Rosa	CA	95403	USA
Furniture 4 Less Outlet	Furniture 4 Less Outlet	945 W Pacheco Blvd.	Los Banos	CA	93635	USA
Furniture and Beyond	Furniture and Beyond	40675 California Oaks Rd., Ste. G	Murrieta	CA	92562	USA
Furniture and Mattress Warehouse	Furniture and Mattress Warehouse	3121 Main St., Ste. A	Chula Vista	CA	91911	USA
Furniture and Mattress86 Inc.	Furniture and Mattress 86	2330 Churn Creek Rd.	Redding	CA	96002	USA

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Furniture and More For Less	Furniture and More For Less	1700 McHenry Ave. 59	Modesto	CA	95350	USA
Furniture Ann	Furniture Ann	715 N Harbor Blvd.	Fullerton	CA	92832	USA
Furniture at Work Inc.	Techline Studio	2538B Mercantile Dr.	Rancho Cordova	CA	95742	USA
Furniture Bargain Annex	Furniture Bargain Annex	721 8th St.	Modesto	CA	95354	USA
Furniture Corner II Inc.	Furniture Corner II Inc.	21703 Sherman Way	Canoga Park	CA	91303	USA
Furniture Corner Inc.	Furniture Corner	8660 Reseda Blvd.	Northridge	CA	91324	USA
Furniture Depot I Inc.	Furniture Depot I Inc.	568 Broadway	Chula Vista	CA	91910	USA
Furniture Design Center	Furniture Design Center	1205 Airport Park Blvd.	Ukiah	CA	95482	USA
Furniture Discounter	Furniture Discounter	1287 Simpson Way	Escondido	CA	92029	USA
Furniture Empire	Furniture Empire	4940 N Blackstone Ave.	Fresno	CA	93726	USA
Furniture Expo Inc.	Furniture Expo Inc.	930 S Main St.	Salinas	CA	93901	USA
Furniture Factory Closeouts	Furniture Factory Closeouts	7440 El Camino Real	Atascadero	CA	93451	USA
Furniture For Less	Furniture For Less	13760 San Pablo Ave.	San Pablo	CA	94596	USA
Furniture King, LLC	Christopher's Home Furnishings	1604 Sisk Rd., Ste. A	Modesto	CA	95358	USA
Furniture Liquidation	Furniture Liquidation	11881 Valley View St., Ste. A & B	Garden Grove	CA	92845	USA
Furniture Love Inc.	Furniture Love Inc.	630 N Western Ave.	Los Angeles	CA	90004	USA
Furniture Mart of San Bernardino	Furniture Mart of San Bernardino	424 W Orange Show Rd.	San Bernardino	CA	92408	USA
Furniture Mattress Outlet	Furniture Mattress Outlet	11541 Folsom Blvd.	Rancho Cordova	CA	95742	USA
Furniture Of City Of Industry Inc.	Furniture Of City Of Industry Inc.	14730 Valley Blvd.	La Puente	CA	91746	USA
Furniture Rewards, LLC	Furniture Rewards	135 Poplar St.	Highland	IL	62249	USA

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Furniture Store	The Furniture Store	15584 Bear Valley Rd.	Victorville	CA	92395	USA
Furniture Today	Furniture Today	1950A Market St.	Concord	CA	94520	USA
Furniture Town Plus Inc.	Furniture Town Plus	4550 Cutter St.	Los Angeles	CA	90039	USA
Furniture Zone	Furniture Zone	2775 W Lincoln Ave.	Anaheim	CA	92801	USA
Furniture & Mattress Superstore	Furniture & Mattress Superstore	4559 E Kings Canyon Rd.	Fresno	CA	93702	USA
Furniture+	Furniture+	1222 Commerce Center Dr.	Lancaster	CA	93534	USA
Furnitureplusmattress	Furnitureplus	38417-A 20th St. E	Palmdale	CA	93550	USA
Futon City	Futon City	15109 S Western Ave.	Gardena	CA	90249	USA
Futon World	Futon World	6099 N Blackstone Ave.	Fresno	CA	93710	USA
Gabriel	Dream and Rest Inc.	5901 S Vermont Ave.	Los Angeles	CA	90044	USA
Gala Furniture	Gala Furniture	654 I St.	Los Baños	CA	93635	USA
Galt Furniture	Mai Nhu Phan	835 C St., Ste. 100	Galt	CA	95632	USA
Gary's Cheap Mattress Sales	Gary's Cheap Mattress Sales	2325 Sonoma Blvd.	Vallejo	CA	94590	USA
Gates Adams Consulting	GAC Furniture	15421 Red Hill Ave., Ste. E	Tustin	CA	92780	USA
Gateway Mattress Co. Inc.	Gateway Mattress Co. Inc.	624 S Vail Ave.	Montebello	CA	90640	USA
Gather Home	Gather Home	138 Willow St. PO Box 1933	Chester	CA	96020	USA
George Kilker	Curry's Furniture	245 E Standley St.	Ukiah	CA	95482	USA
Gerald A. & Shirley Rae Fendon	Fendon Furniture & Upholstering Co.	175 E Pine St.	Bishop	CA	93514	USA
GF Health Products Inc.	GF Health Products Inc.	1 Graham-Field Way	Atlanta	GA	30340	USA
Giorgi Bros Furniture	Giorgi Bros. Furniture	211 Baden Ave.	South San Francisco	CA	94080	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Gjemeni Inc.	Gjemeni Inc.	6955 Mowry Ave.	Newark	CA	94560	USA
Glenn Earle Schottman	Mattress Express Cali	1260 Lake Blvd., Ste. 106	Davis	CA	95616	USA
Glenn T. Manley	Mattress Brothers	120 W Redlands Blvd.	Redlands	CA	92373	USA
G.M.Harrington Inc.	The Furniture Depot	222 W Main St.	Santa Maria	CA	93458	USA
GNGB DBA Heidi Furniture	Heidi Furniture	9435 Firestone Blvd.	Downey	CA	90241	USA
Gold Star Furniture Inc.	Today furniture	7662 Van Nuys Blvd.	Van Nuys	CA	91405	USA
Golden West Furniture Inc.	Golden West Furniture	3451 El Cajon Blvd.	San Diego	CA	92104	USA
Gonzalez Furniture	Gonzalez Furniture	400 Kansas Ave.	Modesto	CA	95350	USA
Good Deal Furniture	Good Deal Furniture	1544 International Blvd.	Oakland	CA	94606	USA
Good Night Naturals, LLC	Good Night Naturals	5979 W 3rd St., Ste. 102	Los Angeles	CA	90036	USA
GoodMorning.com Inc. (F.K.A. Novosbed Inc.)	GoodMorning.com Inc. (F.K.A. Novosbed Inc.)	9707 110 St. NW #630	Edmonton	AB	T5K 2L9	CA
Goodwill Industries of Sacramento Valley & Northern Nevada Inc.	Goodwill Industries Sacramento Valley Northern Nevada	8001 Folsom Blvd., Ste. 200	Sacramento	CA	95826	USA
Granada Furniture	Granada Furniture	1324 E Los Angeles Ave.	Simi Valley	CA	93065	USA
Green Cradle, LLC	Green Cradle	13344 Ventura Blvd.	Sherman Oaks	CA	91423	USA
Greenspace Company Inc.	Greenspace	719 Swift St. 56A	Santa Cruz	CA	95060	USA
Griffins Furniture Outlet	Griffins Furniture Outlet	1286 5th St.	Crescent City	CA	95531	USA
Griffin's Furniture Outlet	Griffin's Furniture Outlet	14409 Lakeshore Dr.	Clearlake	CA	95422	USA
Groupon Goods Inc.	Groupon Goods Inc.	600 W Chicago Ave.	Chicago	IL	60654	USA
GRW Furniture	GRW Furniture	923 E Ventura Blvd.	Oxnard	CA	93036	USA
Habitat for Humanity of Coachella Valley Inc.	Habitat for Humanity of the Coachella Valley	72680 Dinah Shore Dr.	Palm Desert	CA	92211	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Habitat for Humanity Of Tulare/Kings County	Habitat for Humanity Restore	637 S Lovers Ln.	Visalia	CA	93292	USA
Habitat for Humanity of Ventura County	Habitat for Humanity of Ventura County	1850 Eastman Ave.	Oxnard	CA	93030	USA
Hacienda Furniture and Appliance Corp.	Hcienda Furniture and Appliance Corp.	3200 S Saviers Rd.	Oxnard	CA	93033	USA
Hafers Home Furnishing Inc.	Hafers Home Furnishing Inc.	1030 W Yosemite Ave.	Manteca	CA	95337	USA
Hall's Furniture and Appliances	Hall's Furniture and Appliances	7752 Mariposa Ave.	Citrus Heights	CA	95610	USA
Happimart Furniture	Happimart Furniture	1970 W El Camino Real	Mountain View	CA	94040	USA
Happy2ez Inc.	Happy2ez	14191 Beach Blvd., Ste. B	Westminster	CA	92683	USA
Harold Earl Perry Jr	Furniture Express	4224 E Belmont	Fresno	CA	93702	USA
Harrington Home Inc.	Harrington Home Furniture	2560 El Camino Real	Atascadero	CA	93422	USA
Hastens Beds Inc.	Hastens Beds	500 Seventh Ave., Fl. 8	New York	NY	10018	USA
Hates Inc.	Empire Furniture Home Decor & Gifts	3160 Gold Valley Dr., 100	Rancho Cordova	CA	95742	USA
Haus and Home Furnishings	Haus and Home Furnishings Inc.	41051 Big Bear Blvd. PO Box 2811	Big Bear Lake	CA	92315	USA
Hayneedle Inc.	Hayneedle.com	9394 W Dodge Rd., Ste. 300	Omaha	NE	68114	USA
HB Homestyle Furniture Inc.	Homestyle Furniture	3037 Sisk Rd. #D	Modesto	CA	95350	USA
H Discount Furniture	H Discount Furniture	8462 Sunland Blvd.	Sun Valley	CA	91352	USA
HD Supply Inc.	HD Supply Inc.	3400 Cumberland Blvd.	Atlanta	GA	30339	USA
Healthy Child Enterprises, LLC	Healthy Child	8144 Speer Ranch Rd.	Forestville	CA	95436	USA

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Heavenly Mattress	Heavenly Mattress	16061 Bear Valley Rd. #1	Hesperia	CA	92345	USA
Hector Mares	Monrovia Mattress Depot	1705 S Monrovia Ave.	Monrovia	CA	91016	USA
Helix Sleep Inc.	Helix Sleep Inc.	1123 Broadway, Ste. 600	New York	NY	10010	USA
Hello Furniture & Mattress Inc.	Hello Furniture	2222 Amherst Way	El Dorado hills	CA	95762	USA
Herbert D. Buttercup L.P.	HD Buttercup	3225 Helms Ave.	Los Angeles	CA	90034	USA
Heritage Home Furnishings, LLC	Minerva's Furniture Gallery	250 Market St.	Turlock	CA	95380	USA
Heritage Home Group	Thomasville Furniture	1240 Galleria Blvd., Ste. 100	Roseville	CA	95678	USA
Herobed, LLC	Herobed	7702 FM 1960 E, Ste. 202	Humble	TX	77346	USA
Heroic Companies, LLC	Shop Heroic Wholesale Outlet	9744 Dino Dr.	Elk Grove	CA	95624	USA
HH Products, LLC	Supremus Mattress	PO Box 5051	Santa Ana	CA	92704	USA
Hi 5 Home Furnishing	Hi 5 Home Furnishing	3319 Watt Ave.	Sacramento	CA	95821	USA
Hi Desert Furniture Inc.	Hi Desert Furniture Inc.	15300 Palmdale Rd.	Victorville	CA	92392	USA
Hibernation Mattress	Hibernation Mattress	1111 E Katella Ave., Ste. 100	Orange	CA	92867	USA
Hibshman Trading Corp.	Mattress Liquidation	9843 6th St. #103	Rancho Cucamonga	CA	91730	USA
Highland Furniture	Highland Furniture	4135 Chicago Ave., Ste. 120	Riverside	CA	92507	USA
Hill-Rom Inc.	Hill-Rom Company Inc.; Hill-Rom Holdings Inc.; Hill-Rom DTC Inc.	1069 State Route 46 E	Batesville	IN	47006	USA

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HKH Group Inc.	Mattress & Furniture Outlet	1333 S Grand Ave.	Glendora	CA	91740	USA
H&M Furniture Discounters Inc.	Furniture Discounters	3660 Thomas Rd., Ste. E	Santa Clara	CA	95054	USA
Holbrook's Clearance Center Inc.	Holbrook's Clearance Center	1408 Park Ave.	Chico	CA	95928	USA
Hollywood Galleria	Hollywood Galleria	559 N Western Ave.	Los Angeles	CA	90004	USA
Home & Family Comfort	Home & Family Comfort	5467 Moreno St.	Monclair	CA	91763	USA
Home Center Furniture	Home Center Furniture	17250 Foothill Blvd., Ste. A	Fontana	CA	92376	USA
Home Depot U.S.A. Inc.	Home Depot	2455 Paces Ferry Rd. SE B12, Tax Dept.	Atlanta	GA	30339	USA
Home Furniture	Home Furniture	4775 El Cajon Blvd.	San diego	CA	92115	USA
Home Furniture	Home Furnitre	2330 Mall Loop Rd.	Lancaster	CA	93536	USA
Home Furniture Company Inc.	Home Furniture	1369 Del Norte Rd.	Camarillo	CA	93010	USA
Home Furniture Outlet	Home Furniture Outlet	5009 Brighthead Ln.	Roseville	CA	95661	USA
Home Interiors Furniture	Home Interiors Furniture	1 Sunvalley Mall, Ste. 426B	Concord	CA	94520	USA
Home Living Furniture	Home Living Furniture	517 N Western Ave.	Los Angeles	CA	90004	USA
Home Styles Furniture Store	Home Styles Furniture	1125 Waterloo Rd.	Stockton	CA	95205	USA
Home Stylist	Home Stylist	1053 Clarendon St.	West Sacramento	CA	95691	USA
Homeland Furniture Corporation	Landeros Furniture Outlet/Casa Grande Furniture	7030 McKinley Ave.	Los Angeles	CA	90001	USA
Homelife, LLC	Homelife	3200 Naglee Rd. #410	Tracy	CA	95304	USA
Homestyle Furniture	Homestyle Furniture	405 W Highland Ave.	San Bernardino	CA	92405	USA

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Homestyle Furniture Corporation	Homestyle Furniture	261 E Main St.	El Cajon	CA	92020	USA
Hoot Judkins Inc.	Hoot Judkins Furniture	1269 Veterans Blvd.	Redwood City	CA	94063	USA
Hotel Services Inc.	West Coast Hotel Installation Liquidation & FF&E	1045 E 4th St.	Santa Ana	CA	92701	USA
House Of Furniture	House Of Furniture	1435 M.L. King Jr. Way	Merced	CA	95340	USA
House Of Furniture & Mattress Inc.	House Of Furniture & Mattress	6980-C Monterey St.	Gilroy	CA	95020	USA
House Of Furniture & Mattress Inc. (DBA) Econo Furniture	Econo Furniture	7390 Monterey St.	Gilroy	CA	95020	USA
House of Values Inc.	House of Values Inc.	2565 S El Camino Real	San Mateo	CA	94403	USA
House2Home Furniture Inc.	House2Home Furniture	7959 Broadway	Lemon Grove	CA	91945	USA
Howard's Appliances Inc.	Howard's Appliances Inc.	901 E Imperial Hwy., Ste. E	La Habra	CA	90631	USA
HSNi, LLC	Home Shopping Network	1 HSN Dr.	St. Petersburg	FL	33729	USA
Huber Gutierrez	Univive, LLC DBA United Furniture	13373 Perris Blvd. #B117	Moreno Valley	CA	92553	USA
Hudson's Appliance Center Inc.	Hudson's Appliance	454 Pearson Rd.	Paradise	CA	95969	USA
Hugo Rene Carpio	The Good Price Furniture & More	829 S Vermont Ave.	Los Angeles	CA	90005	USA
Huong Thy Nguyen	Ocean 2 Furniture	5318 Long Beach Blvd.	Long Beach	CA	90805	USA
Hyphen Sleep, LLC	Hyphen	3112 E Las Hermanas	Rancho Dominguez	CA	90221	USA
Ideal Furniture Inc.	Ideal Furniture Inc.	853 R St.	Fresno	CA	93721	USA

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IDecor Furniture dba Town Furniture	Town Furniture	1053 Hacienda Blvd.	La Puente	CA	91744	USA
Idle Sleep	Idle Group, LLC	400 Capitol Mall	Sacramento	CA	95814	USA
Idlers Inc.	Idlers Home	2361 Theatre Dr.	Paso Robles	CA	93446	USA
Iginio Martinez	Mattress and Furniture Land	1500 Brundage Ln.	Bakersfield	CA	93307	USA
Ignacio Padilla	Padillas Furniture	2577 Casa Linda Dr.	Sacramento	CA	95822	USA
IKEA North America Services, LLC	IKEA North America Services, LLC	420 Alan Wood Rd.	Conshohocken	PA	19428	USA
iMedia Brands Inc.	ShopHQ	6740 Shady Oak Rd.	Eden Prairie	MN	55344	USA
Immaculate Sleep	Immaculate Sleep	12224 La Mirada Blvd.	La Mirada	CA	90638	USA
Inhome Furniture Gallery Inc.	Inhome Furniture Gallery	12463 Mariposa Rd.	Victorville	CA	92395	USA
Innovation Furniture Inc.	Rapport International Furniture	435 N La Brea Ave.	Los Angeles	CA	90036	USA
Interiors Inc.	Interiors	41968 Fox Farm Rd. PO Box 2822	Big Bear Lake	CA	92315	USA
Interiors Made Eezzy Inc.	Interiors Made Eezzy	10730 Washington Blvd.	Culver City	CA	90232	USA
Invacare Corporation	Invacare Corporation	1 Invacare Way	Elyria	OH	44035	USA
Isaac Mattress	Isaac Mattress	6238 Maywood Ave.	Bell	CA	90201	USA
Ital-West Inc.	La Furniture Store	4615 Alcoa Ave.	Vernon	CA	90058	USA
J7 Investments, LLC	Rooms4Kids San Diego	7340 Miramar Rd., Ste. 105	San Diego	CA	92126	USA
Jaime Flores	Oasis Furniture	20341 Bear Valley Rd.	Apple valley	CA	92308	USA
James S. Kotrous	Mattress Factory	4301 Power Inn Rd.	Sacramento	CA	95826	USA
Jamie Britt	Comfort Mattress	525-9 S Hwy. 49	Jackson	CA	95642	USA
Jamil Awad	Quality Comfort Mattress & Furniture	133 W Orangethorpe Ave.	Fullerton	CA	92832	USA

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J. Carlos Angeles	Angeles Furniture	923 Bucky Ln.	National City	CA	91950	USA
JCPenney Corporation Inc.	JCPenney	310 S Main St.	Salt Lake City	UT	84101	USA
J. D. M. Enterprises Inc.	Azteca Furniture	34212 Date Palm Dr.	Cathedral City	CA	92234	USA
JEBS MANAGEMENT INC	Woodland Furniture	7921 Rosedale Hwy.	Bakersfield	CA	93308	USA
Jeffrey J Lyle	Good Life Home Furnishings	7769 Broadway	Lemon Grove	CA	91945	USA
Jerome's Furniture Warehouse	Jerome's Furniture Warehouse	16960 Mesamint St.	San Diego	CA	92127	USA
Jesse bilyeu	North bay discount furniture	5800 Redwood Dr., Unit B	Rohnert Park	CA	94928	USA
JJMD Inc.	IronHorse Home Furnishings	990 Grant St.	Benicia	CA	94510	USA
J. L. Rollins Inc.	Wallbeds n More	4415 Granite Dr., Ste. 800	Rocklin	CA	95677	USA
J&N Tejano Inc.	Furnish 123	39 S Sacramento St.	Lodi	CA	95240	USA
Joerns Healthcare, LLC	Joerns Healthcare	2430 Whitehall Park Dr., Ste. 100	Charlotte	NC	28273	USA
Johnny's Furniture Inc.	Furniture Outlet	217 N La Brea Ave.	Inglewood	CA	90301	USA
John's Furniture	John's Furniture	2809 W Pico Blvd.	Los Angeles	CA	90006	USA
Jonathan Tovon	Jonathan's Furniture #2	2531 E 115th Pl.	Los Angeles	CA	90059	USA
Jordan Home Furniture, LLC	Jordan Home Furniture	2630 Niles St.	Bakersfield	CA	93306	USA
Jordan Woodward	Mattress Discounters of Redding	925 Wall St., Ste. 1	Redding	CA	96002	USA
J Park Enterprises Inc.	Jinglebell Thrifty Furniture	2534 W Pico Blvd.	Los Angeles	CA	90006	USA
Jr's Furniture	Jr's Furniture	1004 Main St.	Delano	CA	93215	USA
JSB&T Group Inc.	Renaissance Furniture	1901 Douglas Blvd.	Roseville	CA	95661	USA

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Juan navarro gamez	Don's Trading Post	203 Green Valley Rd.	Freedom	CA	95019	USA
Juanita Alvarado	R Imperial Mattress	8419 S Central Ave.	Los Angeles	CA	90001	USA
Juanita R. Quintero	Bonanza Furniture	4478 E Belmont Ave.	Fresno	CA	93702	USA
Julia Bello	Sofa Profiles Customs	4820 S Vermont Ave.	Los Angeles	CA	90037	USA
Juvenile Shop	Juvenile Shop	13356 Ventura Blvd.	Sherman Oaks	CA	91423	USA
K&A Home Furnishings	K&A Home Furnishings	935 W Texas St.	Fairfield	CA	94533	USA
Kashiwa Inc.	Poppleton's	299 Lighthouse Ave.	Monterey	CA	93940	USA
KC Furniture Co.	KC Furniture Co.	2011 Auto Center Dr., Ste. 109	Oxnard	CA	93036	USA
Kcdiscountfurniture	KC Discount Furniture	4769 Holt Blvd.	Montclair	CA	91763	USA
Kds Inc.	Kids Furniture Superstore	2751 Colorado Blvd.	Los Angeles	CA	90041	USA
Keetsa Inc.	Keetsa	68 Division St.	San Francisco	CA	94103	USA
Keith Cross	New National Mattress Discount Center	21354 Foothill Blvd.	Hayward	CA	94541	USA
KEJO Corp.	Contract Furnishings USA	11985 Hobday Rd.	Wilton	CA	95693	USA
Kenneth Dixon Anglin	Anglin Second Hand	2016 Broadway	Eureka	CA	95501	USA
Kenneth R Banuelos	Betterbeds And Furniture	201 W Ocean Ave.	Lompoc	CA	93436	USA
Kevin Do, LLC	Bedroom and More	280 El Camino Real	San Carlos	CA	94070	USA
Kids N Cribs Inc.	Kids N Cribs	1741 Contra Costa Blvd.	Pleasant Hill	CA	94523	USA
Kids Only Furniture	Kids Only Furniture	1801 W Verdugo	Burbank	CA	91506	USA
Kinsino Vallin	Mia Bedding Company	13832 Paramount Blvd.	Paramoiunt	CA	90723	USA
KJ Solomon-Zimmerman, LLC	Houston Mattress King/ California Mattress King	1420-A S Euclid Ave.	Ontario	CA	91762	USA
Kohl's Department Stores Inc.	Kohl's Department Stores Inc.	N56W17000 Ridgewood Dr. Attn. Tax Manager	Menomonee Falls	WI	53051	USA
Kojigian Enterprises Inc.	JK Furniture	3909 E Ventura	Fresno	CA	93702	USA

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Kraft Furniture Company Inc.	Kraft Furniture Company Inc.	3567 El Camino Real	Palo Alto	CA	94306	USA
Kuebler's Furniture Inc.	Kuebler's Furniture Inc.	1894 Churn Creek Rd.	Redding	CA	96002	USA
Kunke Corp.	The Sleep Shoppe	1010 Lawrence Dr.	Newbury Park	CA	91320	USA
La Barata Furniture	La Barata Furniture	5280 Fruitridge Rd.	Sacramento	CA	95823	USA
La Bodega Bay Furniture	La Bodega Bay Furniture	2225 E Pacheco Blvd.	Los Banos	CA	93635	USA
La Casa Ventures Inc.	CasaOne	5815 Fremont St.	Oakland	CA	94608	USA
La Tapatia Furniture Inc.	La Tapatia Furniture	8806 Sierra Ave.	Fontana	CA	92335	USA
La. Popular Mattress	La. Popular Mattress	120 S Aurora St.	Stockton	CA	95205	USA
Lacy&Sons Inc.	RENT A CENTER	2240 E Plaza Blvd., Ste. #D	National City	CA	91950	USA
Lahacienda Muebleria	Lahacienda Muebleria	800 W Inyo Ave.	Tulare	CA	93274	USA
Lakeport Furniture and Design	Lakeport Furniture and Design	302 S Main St.	Lakeport	CA	95453	USA
Lam Gia Hoang	Last Chance Mattress Outlet	21401 Norwalk Blvd.	Hawaiian Gardens	CA	90716	USA
Lan Kim Nguyen	Ashlyn Furniture	8585 Elk Grove Blvd., Ste.100	Elk Grove	CA	95624	USA
Lancaster Mattress Warehouse	Lancaster Mattress Warehouse	359 W Ave. I	Lancaster	CA	93534	USA
Lanzafame Furniture Company	Lanzafame furniture Company	711 Railroad Ave.	Pittsburg	CA	94565	USA
Laurel Fine Furniture	Wallbeds n More	2551 San Ramon Valley Blvd., Ste. 111	San Ramon	CA	94583	USA
Laurel Wood Inc.	Ramos Furniture	577 Burke St.	San Jose	CA	95112	USA
Laverde S35 Inc.	H&A Discount Furniture	11024 Victory Blvd.	North Hollywood	CA	91606	USA
Lavin Industries	European Sleep Works	2966 Adeline St.	Berkeley	CA	94703	USA

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Layla Sleep Inc.	Layla	157 Church St., Ste. 1956	New HAv. n	CT	06510	USA
La-Z-Boy Incorporated	La-Z-Boy Incorporated	1 La-z-boy Dr.	Monroe	MI	48162	USA
LBC, Limited Partnership	Mathis Brothers Furniture	234 Quadrum Dr.	Oklahoma City	OK	73108	USA
Leeds Mattress Factory, LLC	Leeds Mattress Factory	1126 Crenshaw Blvd.	Torrance	CA	90501	USA
Lee's Mattress Inc.	HB Mattress Stores	19431 Beach Blvd.	Huntington Beach	CA	92648	USA
Leesa Sleep, LLC	Leesa Sleep, LLC	3200 Pacific Ave., 2nd Fl.	Virginia Beach	VA	23451	USA
Legacy Furniture&Mattress	Legacy Furniture&Mattress	30 Lake Blvd.	Redding	CA	96003	USA
Legacy Mattress and Furniture, LLC	Legacy Mattress	3757 Overland Ave.	Los Angeles	CA	90034	USA
Lenders Furniture&Appliance	Lenders Furniture&Appliance	2320 Lander Ave.	Turlock	CA	95380	USA
Leo's Furniture	Leo's Furniture	906 Niles St.	Bakersfield	CA	93305	USA
Level Sleep Brand, LLC	Resident Home	340 S Lemon Ave., Ste. 9599	Walnut	CA	91789	USA
LFG Inc.	Lifestyle Furniture Gallery	620 N Broadway	Santa Maria	CA	93454	USA
Lifekind Inc.	Lifekind Inc.	333 Crown Point Cir., Ste. 225	Grass Valley	CA	95945	USA
Lifestyle Concepts Inc.	Hold It Contemporary Home	7700 Ronson Rd., Ste. 101	San Diego	CA	92111	USA
Lifestyle Furniture Home Store	Lifestyle Furniture Home Store	21 E Shaw Ave.	Fresno	CA	93710	USA
Lifestyle Home Furnishings	Lifestyle Home Furnishings	6400 Artesia Blvd.	Buena Park	CA	90620	USA
Lilcyn Inc.	Real Deal Mattress	7636 Clairemont Mesa Blvd.	San Diego	CA	92111	USA

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Lippert Components Inc.	Lippert Components Inc.	3501 County Rd. 6	Elkhart	IN	46514	USA
Live and Sleep, LLC	Live and Sleep	7620 W Azure Dr., Ste. 140-923	Las Vegas	NV	89130	USA
Live Life Ventures, LLC	Mattress Makers	7919 Silverton Ave., Ste. 412	San Diego	CA	92126	USA
Living Spaces Furniture, LLC	Living Spaces	14501 E Artesia Blvd.	La Mirada	CA	90638	USA
L-Jem Enterprises Inc.	Jem Furniture Liquidators	2236 S Vineyard Ave.	Ontario	CA	91761	USA
Loc Hieu Cao	Whitter Furniture	6036 Whittier Blvd. #2	Los Angeles	CA	90022	USA
Lompoc Furniture Mart Inc.&Sleep Shop	Lompoc Furniture Mart&Sleep Shop	125 S H St.	Lompoc	CA	93436	USA
Lori's Half Price Mattresses	Lori's Half Price Mattresses	958 Gravenstein Hwy. S	Sebastopol	CA	95472	USA
Los Altos Furniture	Los Altos Furniture	680 S State St.	San Jacinto	CA	92583	USA
Los Angeles Mattress Plus Inc.	Los Angeles Mattress Store	12306 Ventura Blvd.	Studio City	CA	91604	USA
Los Vega Furniture	Los Vega Furniture	6418 Lankershim Blvd., Ste. A	North Hollywood	CA	91606	USA
Lowe's Home Centers, LLC	Lowe's Home Centers, LLC	1000 Lowes Blvd. Attn. Sales Tax Dept.	Mooresville	NC	28117	USA
LSE Management Inc.	Furniture Innovation	1635 Indiana St.	San Francisco	CA	94124	USA
Lueft, LLC	Mission Furniture Home Center	635 N Euclid Ave.	Ontario	CA	91762	USA
Lull Ventures, LLC	Lull	3905 State St., Ste. 7347	Santa Barbara	CA	93105	USA
Luxury Home Furnishings, LLC	STAR FURNITURE	4209 Rosedale Hwy.	Bakerfield	CA	93308	USA
Macy's Retail Holdings, LLC	Macy's	7 W 7th St. Attn. Tax Dept.	Cincinnati	OH	45202	USA

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Made Rite Bedding Company	Made Rite Bedding	11221 Melrose Ave.	Franklin Park	IL	60131	USA
Madison Materials	Madison Materials	1035 E 4th St.	Santa Ana	CA	92701	USA
Magic Group Inc.	Magic Mattress	12093 Brookhurst St. #B	Garden Grove	CA	92840	USA
Mancini's Sleepworld Inc.	Mancini's Sleepworld	599 Hawthorne Pl.	Livermore	CA	94550	USA
Maple and Modern Furniture Inc.	M&M furniture	7703 Pacific Blvd.	Huntington Park	CA	90255	USA
Marat Dimitshteyn	Bay Area Patio and Mattress	21615 Hesperian Blvd., Ste. C	Hayward	CA	94541	USA
March Enterprises Inc.	Roomax	1355 Fitzgerald Ave.	San Francisco	CA	94124	USA
Marco Padilla	BedCo.	6513 Folsom Blvd.	Sacramento	CA	95819	USA
Margarito Guerrero Garcia	Furniture Town	2390 W Cleveland Ave. #1	Madera	CA	93637	USA
Maria Villasenor	Treasure Hunt Furniture&More	1129 S Main St.	Salinas	CA	93901	USA
Marianne Nemes	MN Enterprises	3218 Cheviot Vista Pl., Ste. 4	Los Angeles	CA	90034	USA
Maricelas Furniture Inc.	Maricelas Furniture	15554 E Arrow Hwy., Unit A	Irewindale	CA	91706	USA
Mariem Furniture Inc.	Mariem Furniture Inc.	3124 McHenry Ave., Ste. B	Modesto	CA	95350	USA
Mariposa Mattress Company	Mariposa Mattress Company	2945 Hwy. 49 S	Mariposa	CA	95338	USA
Marpac, LLC	Yogabed	2015 Capital Dr.	Wilmington	NC	28405	USA
Marukai Corporation	Marukai, Tokyo Central	1740 W Artesia Blvd.	Gardena	CA	90248	USA
Mary's Hide and Sleep	Mary's Hide and Sleep	4100 Redwood Hwy.	San Rafael	CA	94903	USA
Matthew Peter Kardous	Matthew's Sofa and Mattress Gallery	6098 Watt Ave.	North Highlands	CA	95660	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Matthews Fine Furniture Inc.	Matthews Fine Furniture	42255 Hwy. 41 PO Box 2014	Oakhurst	CA	93644	USA
Mattress Barn	Mattress Barn	1495 Holiday Ln.	Fairfield	CA	94534	USA
Mattress Brand Liquidation Inc.	Mattress Brand Liquidation Inc./ Mattress Brand Center	10303 Rush St.	South El Monte	CA	91733	USA
Mattress By Appointment	Mattress By Appointment	3400 Unicorn Rd., Ste. 107	Bakersfield	CA	93308	USA
Mattress By Appointment 2	Mattress By Appointment 2	2550 W El Camino Ave., Unit 10B	Sacramento	CA	95833	USA
Mattress By Appointment Santa Ana	Mattress By Appointment Santa Ana	1501 W Alton Ave.	Santa Ana	CA	92704	USA
Mattress By Appointment Temecula Valley	Mattress By Appointment Temecula Valley	41615 Date St., Ste. 103	Murrieta	CA	92562	USA
Mattress By Appointment, LLC	Mattress By Appointment–Auburn, CA	1468 Grass Valley Hwy.	Auburn	CA	95603	USA
Mattress City	Mattress City	937 E Colorado Blvd.	Pasadena	CA	91106	USA
Mattress Connection Inc.	Mattress Connection	4865 W Rosecrans Ave.	Hawthorne	CA	90250	USA
Mattress Direct Sacramento, LLC	Mattress Direct Sacramento, LLC	PO Box 22705	Sacramento	CA	95822	USA
Mattress Discounters Operations, LLC	Mattress Discounters Operations	1000 S Oyster Bay Rd.	Hicksville	NY	11803	USA
Mattress Express Cali	Mattress Express Sacramento	7465 Rush River Dr. #430	Sacramento	CA	95831	USA
Mattress Express Lancaster, LLC	Mattress Express Lancaster, LLC	551 W Ave. I, Ste. G	Lancaster	CA	93534	USA
Mattress Factory Outlet	Mattress Factory Outlet	1005 Water St.	Santa Cruz	CA	95062	USA
Mattress Family, LLC	Mattress Family, LLC	23034 Lake Forest Dr.	Laguna Hills	CA	92653	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Mattress Firm Inc.	Mattress Firm Inc.	10201 S Main Attn. Tax Dept.	Houston	TX	77025	USA
Mattress Jack	Mattress Jack	10712 Rhodesia Ave.	Sunland	CA	91040	USA
Mattress King Inc.	Mattress King	11731 W Pico Blvd.	Los Angeles	CA	90064	USA
Mattress Mike Inc.	Mattress Mike	7320 Hollister, Ste. 5	Goleta	CA	93117	USA
Mattress Outlet	Mattress Outlet Wizzard	2525 S Santa Fe A6	Vista	CA	92084	USA
Mattress Pavilion, LLC	Mattress Pavilion	7128 Miramar Rd., Ste. 2	San Diego	CA	92121	USA
Mattress Place, LLC	Mattress Place	616 Stevens Ave., Unit K	Solana beach	CA	92075	USA
Mattress Pros, LLC	Mattress Pros	5600 Laurel Canyon Blvd.	North Hollywood	CA	91607	USA
Mattress Sale Inc.	Mattress Sale Liquidators	11411 Arroyo Ave.	Santa Ana	CA	92705	USA
Mattress Shop	Mattress Shop	1025 N Blackstone Ave.	Fresno	CA	93701	USA
Mattress Showroom	Mattress Showroom	72-146 Hwy. 111	Rancho Mirage	CA	92270	USA
Mattress Specialist Inc.	Mattress Specialist	425 S Sunrise Way, Ste. B	Palm Springs	CA	92262	USA
Mattress Specialists	Mattress Specialists	1301 Riverside Ave.	Paso Robles	CA	93446	USA
Mattress Star Inc.	Mattress Star&Glendale Mattress Clearance Store	233 N Central Ave.	Glendale	CA	91203	USA
Mattress Station Inc.	Mattress Station Inc.	8440 E Garvey Ave.	Rosemead	CA	91770	USA
Mattress Stop Inc.	Mattress Stop	339 N La Cienega Blvd.	Los Angeles	CA	90048	USA
Mattress Warehouse	Mattress Warehouse	9357 Greenback Ln., Ste. 1	Orangevale	CA	95662	USA
Mattress Warehouse Inc.	Mattress Warehouse Inc.	4825 W Rosecrans Ave.	Hawthorne	CA	90250	USA
Mattress Warehouse Unlimited Inc.	Thousand Oaks Mattress	1625 E Thousand Oaks Blvd., Ste. G	Thousand Oaks	CA	91362	USA
Mattress Wholsalers, LLC	Mattress Wholesalers	5668 Pirrone Rd.	Salida	CA	95368	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Mattress World II Inc.	Mattress World	21612 Sherman Way	Canoga Park	CA	91303	USA
Mattress&Beds	Mattress&Beds	14117 Lambert Rd.	Whittier	CA	90605	USA
Mattress&Furniture Surplus Store Inc.	MFS	3182 E La Palma Ave.	Anaheim	CA	92806	USA
Maxims Furniture	Maxims Furniture	12607 Sherman Way	North Hollywood	CA	91605	USA
McCreery's Home Furnishings Inc.	McCreery's Home Furnishings Inc.	3140 Auburn Blvd.	Sacramento	CA	95821	USA
McKinlay Enterprises Inc.	The Bone Store	6610 N Blackstone Ave.	Fresno	CA	93710	USA
McRoskey Mattress Company	McRoskey Mattress Company	1687 Market St.	San Francisco	CA	94103	USA
ME Mama Enterprises Inc.	Custom Fundraising Solutions–Sacramento	9112 Echo Point Pl.	Orangevale	CA	95662	USA
Medline Industries Inc.	Medical Device Manufacturer and Distributor	1 Medline Pl.	Mundelein	IL	60060	USA
Medwill Inc.	La Popular Furniture	7222 Reseda Blvd.	Reseda	CA	91335	USA
Mega Industries Corperation	Mega Furniture Superstore	400 E 4th St.	Santa Ana	CA	92701	USA
Meister Hughes Inc.	Colortyme	617 Sycamore St.	Clarkston	WA	99403	USA
Melodee Harcourt	Oasis Thrift Store	1025 E 6th St	Beaumont	CA	92223	USA
Melrose Discount Furniture Inc.	Online furniture retailer	820 N Western Ave. #103	Los Angeles	CA	90029	USA
Melvin Custom Mattress Inc.	Melvin Custom Mattress Inc.	9345 Melvin Ave. #2	Northridge	CA	91324	USA
Mengshen Furniture Factory Direct Inc.	Dreamland Mattress	2012 Farallon Dr.	San Leandro	CA	94577	USA
Metropolitan Design Inc.	Metropolitan Design	4310 Atlantic Ave.	Long Beach	CA	90807	USA
MFL Inc.	MFL Inc.	PO Box 19161	Topeka	KA	66619	USA

Account	DBA Name	Address	City	State	Zip Code	Country
MHAS Companies Inc.	Mattress Express Cali	1811 Douglas Blvd., Ste. A-6	Roseville	CA	95661	USA
MHAS Companies, LLC	Chico Furniture Direct	629 Entler Ave., Ste. 1	Chico	CA	95928	USA
MHFurnishings	Metro Furniture	16147 Harbor Blvd. Edinger	Fountain Valley	CA	92708	USA
Michael J Klein	Furniture Depot	235 S Main St.	Red Bluff	CA	96080	USA
Middleton's Mark Twain Center Inc.	Middleton's	PO Box 608	Altaville	CA	95221	USA
Midway Appliance Center Inc.	Midway Home Solutions	14444 Atstar Dr.	Victorville	CA	92395	USA
Miguel De La Concha	Muebleria Tricolor	16548 E 14th St.	San Leandro	CA	94578	USA
Millbrae Furniture&Appliance Co. Inc.	Millbrae Furniture&Appliance	1781 El Camino	Millbrae	CA	94030	USA
Minh Cong Nguyen	United Furniture	3092 University Ave.	San Diego	CA	92104	USA
Minh Trieu Nguyen	Highland Furniture	148 E Highland Ave.	San Bernardino	CA	92404	USA
Mirage Modern Furnishings Inc.	Mirage Modern Furnishings Inc.	1001 Hume Way, Ste. E	Vacaville	CA	956587	USA
Mission Mattress and Furniture Warehouse	Mission Mattress and Furniture Warehouse	1510 Mission Ave.	Oceanside	CA	92058	USA
MMM Zone Inc.	Bed Zone	1170 Burnett Ave., Ste. F	Concord	CA	94520	USA
Mobile To You, LLC	Box Drop Mattress of Temecula	27576 Commerce Center Dr., Ste.101	Temecula	CA	92590	USA
Mobul, LLC	Mobul: the home mobility store	2153 N Bellflower Blvd.	Long Beach	CA	90815	USA
Model Home Furnishings Inc.	Modelhom	750 Farroll Rd., Ste. E	Grover Beach	CA	93433	USA
Modern Age Trading Inc.	Modern Age Trading Inc.	1115 Webster St.	Oakland	CA	94607	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Modern Décor	Euro Image	607 W Las Tunas Dr.	San Gabriel	CA	91776	USA
Modern Interior Furniture	House of Rosewood Furniture	28 E Valley Blvd.	Alhambra	CA	91801	USA
Moghelis Furniture Inc.	Moghelis Furniture	530 E St.	Marysville	CA	95901	USA
Molinari Enterprise Management	Barron's Furniture	23 Ridge Rd.	Sutter Creek	CA	95685	USA
Molinari Enterprise Management	Minerva's Furniture	21 W Oak St.	Lodi	CA	95240	USA
Monte Sion Mattresses	Monte Sion Mattresses	1611 Morgan Rd.	Modesto	CA	95358	USA
Montecarlo Home Furnishing Inc.	Montecarlo Furniture	3951 S H St., Ste. A	Bakersfield	CA	93304	USA
Moonlight Slumber, LLC	University Sleep Products	60 Ann St.	Elgin	IL	60120	USA
Moore's Sleep World Inc.	Moore's Sleep World Inc.	3 5th St.	Eureka	CA	95501	USA
Mor Furniture for Less Inc.	Mor Furniture for Less	6965 Consolidated Way, Ste. A	San Diego	CA	92121	USA
Morales Furniture/ Margarita Morales	Morales Furniture	1821 Coventry Garden Way	Modesto	CA	95358	USA
Mountain Mattress, LLC	Mountain Mattress	535 Lawrence St.	Quincy	CA	95971	USA
Mountain West Sleep Products, LLC	Metta Bed	1621 Central Ave.	Cheyenne	WY	82001	USA
Mpacwood	Mirage Furniture	7177 Telegraph Rd.	Montebello	CA	90640	USA
MPB Furniture Inc.	Ashley Furniture HomeStore	414 W Ridgecrest Blvd.	Ridgecrest	CA	93555	USA
MPDG Inc.	The Ultimate back store	2700 E Bidwell St., Ste. 600	Folsom	CA	95630	USA
Muebleria Buen Hogar	Muebleria Buen Hogar	9228 Slauson Ave.	Pico Rivera	CA	90660	USA
Muebleria el Alto	Muebleria el Alto	514 N Farmersville Blvd.	Farmersville	CA	93223	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Muebleria Guadalajara Furniture	Muebleria Guadalajara Furniture	51596 Harrison	Coachella	CA	92236	USA
Murphy Beds of California Inc.	Murphy Beds of California Inc.	73140 Hwy. 111, Ste. 1	Palm Desert	CA	92260	USA
My American Mattress Inc.	American Mattress Man	2323 E Main St.	Ventura	CA	93003	USA
My Sleep Inc.	My Sleep	6659 Topanga Cyn.	Woodland Hills	CA	91303	USA
Nader R. Sbitany	Nick and Sons Furniture outlet	9970 Magnolia Ave.	Riverside	CA	92503	USA
Naders Furniture Store Inc.	Naders La Popular	2201 Marine Ave.	Gardena	CA	90249	USA
Naps Inc.	Mattress Depot	2818 Honolulu Ave.	Verdugo City	CA	91046	USA
National Mattress Corp.	National Mattress Corp.	1214 E Florence Ave.	Los Angeles	CA	90001	USA
Naturally Beds Inc.	Arizona Premium Mattress	22201 N 24 Ave.	Phoenix	AZ	85027	USA
Naturally Organic Sleep Inc.	Naturally Organic Sleep Inc.	1375 Burlingame Ave., Ste. L2	Burlingame	CA	94010	USA
Naturwood Home Furnishings Incorporated	Naturwood Home Furnishings	2711 Mercantile Dr.	Rancho Cordova	CA	95742	USA
Navarro's Furniture	Navarro's Furniture	440 E Alisal St.	Salinas	CA	93905	USA
Nectar Brand, LLC	Resident Home	340 S Lemon Ave., Ste. 9599	Walnut	CA	91789-	USA
Nest Bedding Inc.	Nest Bedding	1811 Concord Ave., Ste. 110	Chico	CA	95928	USA
New American Furnishings	New American Furnishings	7922 Dublin Blvd.	Dublin	CA	94568	USA
New Design Furniture	New Design Furniture	10875 Venice Blvd.	Los Angeles	CA	90034	USA
New Furniture Club	New Furniture Club	38424 Sierra Hwy.	Palmdale	CA	93550	USA
New Starlight Furniture Inc.	New Starlight Furniture Inc.	715 El Camino Real	San Bruno	CA	94066	USA

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New Today Furniture	New Today Furniture	2225 Mission St.	San Francisco	CA	94110	USA
New West Mattress Company	New West Mattress Company	PO Box 4698	West Hills	CA	91308	USA
New World Class Furniture, LLC	New World Class Furniture	2756 Alvarado St., Ste. D	San Leandro	CA	94577	USA
Nga Le	Furniture Interiors	142 N K St.	Tulare	CA	93274	USA
Nice Furniture	Nice Furniture	1105 E Artesia Blvd.	Long Beach	CA	90805	USA
Night Comfort Inc.	La Brie's Sleep Center	1908 El Camino Ave.	Sacramento	CA	95815	USA
Nikkie Ansari Inc.	Duxiana	319 Newport Center Dr.	Newport Beach	CA	92660	USA
Nitori USA Inc.	Aki Home	4655 Mills Cir.	Ontario	CA	91764	USA
NNR International Furniture	NNR International Furniture	20050 Saticoy St.	Winnetka	CA	91306	USA
Noble House Home Furnishings, LLC	Noble House Home Furnishings	21325 Superior St.	Chatsworth	CA	91311	USA
Nohomattresscompany	Nohomattresscompany	5030 Lankershim Blvd.	North Hollywood	CA	91601	USA
Nolah Sleep, LLC	Nolah Sleep	5500 Greenwood Plaza Blvd., Ste. 130	Greenwood Village	CO	80111	USA
Nolan L Harris JR	Harris Home Furnishings	214 N 2nd St.	Porterville	CA	93257	USA
NoMaD Retail, LLC	Sleep First	18 Augusta Pines Dr., Ste. 157	Spring	TX	77389	USA
Norcal Furniture	Norcal Furniture	4604 Mangrum Dr.	Santa Clara	CA	95054	USA
Noriega Furniture	Noriega Furniture	1455 Taraval St.	San Francisco	CA	94116	USA
Norix Group Inc.	Norix Group Inc.	1800 W Hawthorne Ln., Ste. N	West Chicago	IL	60185	USA
N P Coller Holding	Everett Stunz	7547 Girard Ave.	La Jolla	CA	92037	USA
NP Furniture&Mattress Inc.	Furniture Mattress Warehouse	3380 Tyler St.	Riverside	CA	92503	USA
NPRTO California, LLC	Progressive Leasing	256 W Data Dr.	Draper	UT	84020	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Nuvanna, LLC	www.nuvanna.com	225 Wilmington-W Chester Pike, Ste. 202	Chadds Ford	PA	19317	USA
Nu-way Mattress Corporation	Nu-way Mattress Corporation	8757 Artesia Blvd.	Bellflower	CA	90650	USA
Oai T Tran	J&T FURNITURE	7843 Garvey Ave.	Rosemead	CA	91770	USA
Oak Furniture Discounters	Oak Discounters	1875 E Ventura Blvd.	Oxnard	CA	93036	USA
OC Mattress Warehouse, LLC	Discount Mattress Lady	11321 Cielo Pl.	Santa Ana	CA	92705	USA
OC Mattress&Furniture	OC Mattress&Furniture	956 N Tustin St.	Orange	CA	92867	USA
Oldex Corporation	Good Night Mattress	28733 S Western Ave.	Rancho Palos Verdes	CA	90275	USA
Oldtown Furniture Inc.	Oldtown Furniture	110 4th St.	Santa Rosa	CA	95401	USA
On Point Engineering	Beds&Mor	2001 Fremont Blvd.	Seaside	CA	93955	USA
Orange County Rustic	Furniture ala carte	712 El Camino Way	Tustin	CA	92780	USA
Orcava Inc.	CFS West LA	4143 Via Marina, Ste. 416	Marina Del Rey	CA	90292	USA
Organic and Healthy Inc.	Organic and Healthy Inc.	958 E 420th Rd.	Bolivar	OR	65613	USA
Organic Exchange Inc.	Organic Exchange Inc.	200 NE 2nd St.	Boca Raton	FL	33432	USA
Organic Grace	Organic Grace	906 Redwood Dr.	Garberville	CA	95542	USA
Organic Mattresses Inc.	Organic Mattresses Inc.	1335 Harter Pkwy.	Yuba City	CA	95993	USA
Ortegas Mattress	Ortegas mattress	3700 E Vista Chino	Palm Springs	CA	92262	USA
Ortho Mattress Inc.	Ortho Mattress	11030 Artesia Blvd.	Cerritos	CA	90703	USA
Outwest Furniture Inc.	Outwest Furniture	1438 Eureka Way	Redding	CA	96001	USA
Over The Clouds Inc.	Sergio's Furniture	246 Town Center E	Santa Maria	CA	93454	USA
Overstock Mattresses	Overstock Mattresses	201 Harding Blvd., Ste. AB	Roseville	CA	95678	USA
Overstock Outlet US	Overstock Outlet US	1000 Melody Ln., Ste. 109	Roseville	CA	95678	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Overstock Outlet, LLC	Overstock Outlet US	2125 Del Paso Blvd.	Sacramento	CA	95815	USA
Overstock.com Inc.	Overstock.com	799 W Coliseum Way	Midvale	UT	84047	USA
Pacific Business Group Inc.	Pacific Lodging Supply	840 S Wanamaker Ave.	Ontario	CA	91761	USA
Pacific Office Designs Inc.	Pacific Office Designs	297 Commercial St.	San Jose	CA	95112	USA
Pacific Sleep Design Inc.	Pacific Sleep Design	1806 Goodyear Ave.	Ventura	CA	93003	USA
Pacific West Furniture Inc.	Royal Mattress	688 Arrow Grand Cir.	Covina	CA	91722	USA
Padilla's Beds Furniture Store	Padilla's Beds Furniture Store	3147 S Elm Ave.	Fresno	CA	93706	USA
Parachute Home Inc.	Parachute Home Inc.	3525 Eastham Dr.	Culver City	CA	90232	USA
Paramount Furniture and Carpet Company Inc.	Paramount Furniture	16450 Paramount Blvd.	Paramount	CA	90723	USA
Paramount Industrial Cos. Inc.	Paramount Sleep	1112 Kingwood Ave.	Norfolk	VA	23502	USA
Paramount Mattress Inc.	Paramount Mattress Inc.	2900 E Olympic Blvd.	Los Angeles	CA	90023	USA
Pardini Appliance	Pardini Appliance	1204 N State St.	Ukiah	CA	95482	USA
Paseo Furniture Inc.	Ramos Furniture	22401 Foothill Blvd.	Hayward	CA	94541	USA
Patricia Perez	Emmanuel's Furniture&Ceramics	1010 Cecil Ave.	Delano	CA	93215	USA
Payless Furniture	Payless Furniture	4770 University Ave.	San Diego	CA	92105	USA
Pearsey Enterprises Inc.	Pearsey's Rentals	1607 S Chester Ave.	Bakersfield	CA	93304	USA
Pedro Leal Ortega	Anthony's Furniture	1338 N Blackstone Ave.	Fresno	CA	93702	USA
Pedro Saucedo	Heaven on Earth Furniture Inc.	512 Kirkwood Ave.	Salinas	CA	93901	USA
Penn Valley Appliance	BIG 1	1145 Sutton Way	Grass Valley	CA	95945	USA
Penney Op. Co., LLC	JCPenney	PO Box 10001	Dallas	TX	75301	USA
Pentagon Enterprises Inc.	Greathouse	9050 Kenamar Dr.	San Diego	CA	92121	USA
Pina Furniture Inc.	Pina Furniture	16766 Arrow Blvd.	Fontana	CA	92335	USA

Account	DBA Name	Address	City	State	Zip Code	Country
PJ Hicks Enterprise Inc.	Relax The Back	240 S Lake Ave.	Pasadena	CA	91101	USA
PJ TRADING COMPANY, LLC	PJ TRADING COMPANY	1232 Los Vallecitos Blvd., Ste. 104	San Marcos	CA	92069	USA
PJs Sleep Company Inc.	PJs Sleep Company	4707 E 49th St.	Vernon	CA	90058	USA
Pleasant Furniture	Pleasant Furniture	1072 E Santa Clara St.	San Jose	CA	95116	USA
Pleasant Mattress Inc.	Pleasant Mattress Inc.	375 S W Ave.	Fresno	CA	93706	USA
Prl Retail, LLC	Mattress Express Cali	187 Blue Ravine Rd., Ste.120	Folsom	CA	95630	USA
Plush Home Furniture	Plush Home Furniture	140 South St.	San Luis Obispo	CA	93401	USA
PlushBeds Inc.	PlushBeds	1201 N Orange St., Ste. 7058	Wilmington	DE	19801	USA
PNJB, LLC	Cost Plus Mattress	1147 Foothill	La Verne	CA	91750	USA
Pomona Furniture	Pomona Furniture	1229 E Holt Ave.	Pomona	CA	91767	USA
Premier Furniture Gallery Inc.	Premier Furniture Gallery Inc.	1880 E Hammer Ln.	Stockton	CA	95210	USA
Premium Hospitality Solutionsn, LLC	Hospitality Plus	33171 Camino Capistrano, Ste. F	San Juan Capistrano	CA	92675	USA
Premium Mattress Outlet Inc.	Premium Mattress Outlet	100 E Orangethorpe Ave.	Anaheim	CA	92801	USA
Progressive Health Solutions Inc.	The Healthy Bed Store	906 198th Pl. SW	Lynnwood	WA	98036	USA
PS.37:4 Inc.	Stylehouse Furnishings	455 N Frontage Rd.	Nipomo	CA	93444	USA
PTS Furniture Inc.	PTS Home and Office Furniture	250 Conejo Ridge Ave.	Thousand Oaks	CA	91361	USA
Puffy, LLC	Puffy Mattress	13070 Saticoy St.	North Hollywood	CA	91605	USA
Purple Innovation, LLC	Purple	4100 N Chapel Ridge Rd., Ste. 200	Lehi	UT	84043	USA

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Quality Bedding Inc.	The Good Bed Guys	1922 Placentia Ave., Ste. 4	Costa Mesa	CA	92627	USA
Quality California, LLC	Thomasville Home Furnishings of San Diego	601 N 44th Ave.	Phoenix	AZ	85403	USA
Quality Comfort Mattress, LLC	Quality Comfort Mattress	133 W Orangethorpe	Fullerton	CA	92832	USA
Quality Mattress, LLC	BoxDrop Mattress Victorville	15354 Anacapa Rd., Ste. C	Victorville	CA	92392	USA
Quality Sleep Shop	My Green Mattress	1519 W 55th St.	La Grange Highlands	IL	60525	USA
Quoc Nguyen	The Furniture Place Inc.	3156 San Gabriel Blvd.	Rosemead	CA	91770	USA
QVC Inc.	QVC Inc.	1200 Wilson Dr., Ste. MC203	West Chester	PA	19380	USA
Ralph's Yard Sale	Ralph's Yard Sale	3481 38th Ave.	Oakland	CA	94619	USA
Randy Welch	Mattress Land/SleepFit Corporation	36 E Herndon Ave., Ste. A/B	Fresno	CA	93720	USA
Raul Lopez	Coast to Coast Mattress	168 Williams Rd.	Salinas	CA	93905	USA
Ray Asdoorian	Milts Furniture	43125 Rd. 80	Dinuba	CA	93618	USA
Ray Lacy Furniture	Lacy Furniture	PO Box 789	Hughson	CA	95326	USA
R.C. Willey Home Furnishings Inc.	R.C. Willey	2301 S 300 W	Salt Lake City	UT	84115	USA
Realty USA & Loans Inc.	Discount Furniture USA	208 E Base Line St.	San Bernardino	CA	92410	USA
Reds Furniture Gallery	Reds Furniture Gallery	6206 N Blackstone Ave.	Fresno	CA	93710	USA
Reeds Furniture Agoura Inc.	Reeds Furniture Agoura Inc.	28401 Canwood St.	Agoura Hills	CA	91301	USA
Reisman and Reisman	Michaels Furniture	7700 Woodman Ave.	Van Nuys	CA	91402	USA
Relax in Style, LLC	Relax the Back	12432 Exline St.	El Monte	CA	91732	USA
Relax The Back Corporation	Relax The Back Corporation	6 Centerpointe Dr., Ste. 120	La Palma	CA	90623	USA
Relax The Back, LLC	Relax The Back	530 R Bushy Hill Rd.	Simsbury	CT	06070	USA

Account	DBA Name	Address	City	State	Zip Code	Country
ReliefMart 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
Remberto Abarca	R&H Furniture	256 N New Hampshire Ave.	Los Angeles	CA	90004	USA
Rent-A-Center Inc.	Rent-A-Center	5501 Headquarters Dr.	Plano	TX	75024	USA
Rental Corporation of America	Aim Rental	444 W Ocean Blvd., Ste. 1614	Long Beach	CA	90802	USA
Renttime Inc	Rent A Center	800 Civic Center Dr., Ste. A	Vista	CA	92084	USA
Rest Easy Inc.	North County Mattress	1580 S Melrose Dr., Ste. 102	Vista	CA	92081	USA
Rest Easy, LLC	Pacific Mattress Co.	645 W 9th St. #726	Los Angeles	CA	90015	USA
Rest for Less	Rest for Less	330 Wood Rd., Ste. K	Camarillo	CA	93010	USA
Restoration Hardware Inc.	Restoration Hardware	15 Koch Rd., Ste. K	Corte Madera	CA	94925	USA
Retail Ventures, LLC	Palace Furniture	2345 Macdonald Ave.	Richmond	CA	94804	USA
RG Mattress Outlet	RG Mattress outlet	6638 Eastern Ave.	Bell Gardens	CA	90201	USA
Ricardo Nuno	USA Mexico Furniture	1190 E Holt Ave.	Pomona	CA	91767	USA
Richard J. Rolzinski	Blacks Appliance Audio Video	1940 Ft. Jones Rd. #1	Yreka	CA	96097	USA
Richard Lawrence Leaf	The Mattress Outlet	504 E Grand Ave.	Arroyo Grande	CA	93420	USA
Richmond Furniture	Richmond Furniture	12669 San Pablo Ave.	Richmond	CA	94805	USA
Rick Breen and Larry Debeni	Living Styles	37 W 2nd	Eureka	CA	95501	USA
Ricks Furniture South First Furniture Inc.	Ricks Furniture	842 S First St.	San Jose	CA	95110	USA

Account	DBA Name	Address	City	State	Zip Code	Country
River Rock Interiors Inc.	Ashley Furniture HomeStore	161 Mill St.	Grass Valley	CA	95945	USA
Riverside Discount Furniture, LLC	Riverside Discount Furniture	17965 Collier Ave.	Lake Elsinore	CA	92530	USA
R&J International Furniture Inc.	R&J International Furniture Inc.	715 E Olive Ave.	Fresno	CA	93728	USA
RL Liquidators	RL Liquidators	221 Richards Blvd.	Sacramento	CA	95811	USA
RMattress	iMattressLa Inc.	8257 Beverly Blvd.	Los Angeles	CA	90048	USA
RmKian Inc.	Furniture Time	4717 Madison Way	Sacramento	CA	95841	USA
Robert Bales	Grays Furniture	472 W Olive	Porterville	CA	93257	USA
Robert E. Taylor	Red Door Interiors Inc.	2701 F St.	Bakersfield	CA	93301	USA
Robert Lee Wallace	The Furniture Store of Big Bear	41491 Big Bear Blvd. PO Box 3913	Big Bear Lake	CA	92315	USA
Robert Lewis	Bakersfield BoxDrop	2809 Unicorn Rd.	Bakersfield	CA	93308	USA
Robert V. Whalen	Simi Valley Mattress Warehouse	521 Los Angeles Ave.	Simi valley	CA	93065	USA
Roberto Carlos Sandoval	Gonzales Furniture	1008 E Main St.	Santa Paula	CA	93060	USA
Rocking Your Bed, LLC	Mattress By Appointment	2920 Norman Strasse Rd. #106	San Marcos	CA	92069	USA
Rodney James Anderson	Delta Matrrass and Sofa Outlet Store	705 Fourth St.	Eureka	CA	95501	USA
Rogelio A. Loera	Bakersfield Direct Furniture	6225 District Blvd., Ste. 1A	Bakersfield	CA	93313	USA
Roger Keeling	Santa Cruz Natural Mattress	318 Spruce St., Apt. 15	Santa Cruz	CA	95060	USA
Rogers Discount Furniture	Roger's Furniture Center	1330 N Hacienda Blvd.	La Puente	CA	91744	USA
Rom Decor	Rom Decor	1670 W Lincoln Ave.	Anaheim	CA	92801	USA
Romeo's Furniture	Romeo's Furniture	4065 W Shaw Ave., Ste. 101	Fresno	CA	93722	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Romo's Furniture	Romo's Furniture	21058 Avenue 152	Porterville	CA	93257	USA
Ron Baron Jr. Sole Proprietor	Roxco Furniture	1180 Northcrest Dr.	Crescent city	CA	95531	USA
Ron K. Heinz	Harts Furniture	73617 29 Palms Hwy.	29 Palms	CA	92277	USA
Ron R. Cervelli	Ron's Furniture and Appliance	212 N Mount Shasta Blvd.	Mount Shasta	CA	96067	USA
Room & Board Inc.	Room & Board	4600 Olson Memorial Hwy.	Golden Valley	MN	55422	USA
Room By Room Home Furnishings	Room By Room Home Furnishings	103 Business Park Way	Atwater	CA	95301	USA
RoomsXpress Furniture Decor	RoomsXpress Furniture Decor	1101 Oates Ct., Ste. 200	Modesto	CA	95358	USA
Rosa Maria Alvarez	Mattress4U	3569 Arnico St.	Palm Springs	CA	92262	USA
Rosalba Monreal	CZ Furniture Solutions	5968 Hollister Ave.	Goleta	CA	93117	USA
Rosas Furniture	Rosas Furniture	1097 W Baseline St.	San Bernardino	CA	92411	USA
Ross Dress For Less Inc.	Ross Dress For Less	5130 Hacienda Dr.	Dublin	CA	94568	USA
Ross Furniture	Ross Furniture	1107 W Avenue K	Lancaster	CA	93534	USA
Rosso's Furniture Inc.	Rosso Furniture	6881 Monterey Rd.	Gilroy	CA	95020	USA
Royal Furniture Inc.	Royal Furniture	5365 N Blackstone Ave.	Fresno	CA	93710	USA
Royal Sleep Furniture Inc.	Royal Sleep Furniture Inc.	852 Northport Dr., Ste. #3	West Sacramento	CA	95691	USA
Royal-Pedic Mattress Manufacturing, LLC	Royal-Pedic Mattress Manufacturing, LLC	341 N Robertson Blvd.	Beverly Hills	CA	90211	USA
Royola Furniture	Royola Furniture	7380 Sycamore Blvd.	Riverside	CA	92508	USA
R&R Mattress Warehouse Inc.	Mattress Warehouse	650 E Wooley Rd.	Oxnard	CA	93030	USA
RSM Associates Inc.	RSM Associates Inc.	12663 Sandhill Ln. #2	Playa Vista	CA	90094	USA
RT Trading Inc.	BidRL Redding	8905 Airport Rd.	Redding	CA	96002	USA

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RT Ventures Inc.	R&R Furniture and Mattress	1450 W Branch St.	Arroyo Grande	CA	93420	USA
Rubys Furniture Outlet & Appliances	Rubys Furniture Outlet & Appliances	347 W Highland Ave.	San Bernardino	CA	92405	USA
Rusnak Associates Inc.	Russell's Furniture	2600 Lafayette St.	Santa Clara	CA	95050	USA
Ryan J. & Kristi M. McGunagle Inc.	Mack Wallbed Systems	971 Transport Way	Petaluma	CA	94954	USA
Safe For Home Products, LLC	Naturepedic	16925 Park Circle Dr.	Chagrin Falls	OH	44023	USA
Sage Sleep	Sage Sleep	910 Lincoln Way	Auburn	CA	95603	USA
Saint Dizier Design Inc.	Saint Dizier Home	118 Matheson St., 2nd Fl.	Healdsburg	CA	95448	USA
St Vincent de Paul Thrift Store Inc.	St Vincent de Paul Thrift Store	300 Baker St.	Bakersfield	CA	93305	USA
Sakura	Sakura	936 Irving St	San Francisco	CA	94122	USA
Saleem Raza	Expo Furniture Gallery	7310 Home Leisure Plaza	Sacramento	CA	95823	USA
Sales Direct Mattress and Furniture	Sales Direct Mattress and Furniture	3483 S Market St.	Redding	CA	96001	USA
Salinas Mattress Co.	Salinas Mattress Co.	540 Brunken Ave., Ste. A	Salinas	CA	93901	USA
Salmon's Home Furnishings Inc.	Salmon's Furniture Galleries	112 E 7th St.	Hanford	CA	93230	USA
Sams Furniture Thrift Store	Sams Furniture Thrift Store	976 E Baseline St.	San Bernardino	CA	92410	USA
Sam's West Inc.	Sam's West Inc.	702 SW 8th St. MS 0555	Bentonville	AR	72712	USA
San Diego Modern Furniture Company Incorporated	Lawrance Furniture	633 University Ave.	San Diego	CA	92103	USA

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Sanctuary Home Furnishings by Renaissance	Sanctuary Home Furnishings by Renaissance	31896 Plaza Dr., Ste. E7	San Juan Capistrano	CA	92675	USA
Sanders & Slater Fine Furniture	Sanders & Slater Fine Furniture	48 E Herndon #104	Fresno	CA	93720	USA
Sandy's Furniture Inc.	Sandy's Furniture Inc.	3041 W Shaw Ave.	Fresno	CA	93711	USA
Sanoluke Dublin Inc.	Bassett Furniture	190 NW Spanish River Blvd., Ste. 201	Boca Raton	FL	33431	USA
Sanoluke Pleasant Hill Inc.	Bassett Furniture	190 NW Spanish River Blvd., Ste. 201	Boca Raton	FL	33431	USA
Sanoluke San Carlos Inc.	Bassett Furniture	190 NW Spanish River Blvd., Ste. 201	Boca Raton	FL	33431	USA
Sanoluke San Francisco Inc.	Bassett Furniture	190 NW Spanish River Blvd., Ste. 201	Boca Raton	FL	33431	USA
Sanoluke San Jose Inc	Bassett Furniture	190 NW Spanish River Blvd., Ste. 201	Boca Raton	FL	33431	USA
Santa Maria Decor Inc.	Ashley Furniture HomeStore	995 E Grand Ave.	Arroyo Grande	CA	93420	USA
Santokh Kodial	Liquidation Outlet	2301 Fairview Dr. #A	Ceres	CA	95307	USA
S&C Pearsey Inc.	Pearsey's Rentals Delano	801 Main St.	Delano	CA	93215	USA
SC41 Furniture Inc.	SC41 Furniture	2701 41st Ave.	Soquel	CA	95073	USA
Scan Furniture House of San Diego Inc.	Scan Furniture House	7340 Miramar Rd., Ste. 106B	San Diego	CA	92126	USA
Scandinavian Designs	Scandinavian Designs	2250 S McDowell Ext.	Petaluma	CA	94954	USA
Sceberras Bedding Inc.	Newport Bedding Company	1526 Newport Blvd.	Costa Mesa	CA	92627	USA
SDS Furniture Inc.	The Furniture Deal	2238 S Mooney Blvd.	Visalia	CA	93277	USA

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Sealy Mattress Manufacturing Company, LLC	Sealy Mattress Manufacturing Company	1000 Tempur Way	Lexington	KY	40511	USA
Sears Authorized Hometown Stores, LLC	Sears Authorized Hometown Stores, LLC	5500 Trillium Blvd., Ste. 501	Hoffman Estates	IL	60179	USA
Second Generation Furniture Inc.	Ramos Furniture	2000 Soquel Ave.	Santa Cruz	CA	95062	USA
Select Comfort Retail Corporation	Sleep Number	9800 59th Ave. N	Minneapolis	MN	55442	USA
Semerjian Inc.	S.B. Mattress Expo	5610 Hollister Ave.	Goleta	CA	93117	USA
Sensational Orthopedic Mattess	Sensational Orthopedic Mattess	724 E 61st	Los Angeles	CA	90001	USA
Sentient Enterprises Inc.	Foam and Cushion	3482 Calyton Rd.	Concord	CA	94519	USA
Serranos Furniture	Sophie Gutierrez	1330 19th St.	Bakersfield	CA	93301	USA
Serrano's Furniture Gallaries	Arturo Serrano Incorporated	205 E Tulare St.	Dinuba	CA	93618	USA
Serrano's Furniture Inc.	Serrano's Furniture	851 E Bardsley Ave.	Tulare	CA	93274	USA
Serta Simmons Bedding, LLC	Serta and Simmons	2451 Industry Ave.	Doraville	GA	30360	USA
Sferra Fine Linens, LLC	Sferra	15 Mayfield Ave.	Edison	NJ	08837	USA
Sharon L. Cook	Snoozzz Mattress	3095 E Thousand Oaks Blvd., Ste. A	Thousand Oaks	CA	91362	USA
Shepherd's Dream, LLC	Shepherd's Dream, LLC	PO Box 516	Montague	CA	96064	USA
Shevick Sales Corp.	Sleep on Latex	3536 W Potomac Ave.	Chicago	IL	60651	USA
Shining Furniture Co. Inc.	CBA Home Furniture	8955 Valley Blvd.	Rosemead	CA	91770	USA
Shirley Ellen Brumfield	Furniture Helpers	12235 Heacock St.	Moreno Valley	CA	92557	USA
Shoreline Furnishing	Shoreline Furnishing	3526 E Chapman Ave.	Orange	CA	92869	USA
Sierra Mattress Company, LLC	Sierra Mattress Company, LLC	5301 Longley Ln.	Reno	NV	89511	USA

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Sierra Valley Furniture	Sierra Valley Furniture	5369 Old Olive Hwy.	Oroville	CA	95966	USA
Siesta DnK Inc.	Duxiana	534 Bryant St.	Palo Alto	CA	94301	USA
Signature Furniture	Signature Furniture	698 W Madison Ave.	El Cajon	CA	92020	USA
Silke Enterprises, LLC	Wallbeds "n" More	23552 Commerce Center Dr., Ste. L	Laguna Hills	CA	92653	USA
Simonds Enterprises	Marysville BidRL	1501 B St.	Marysville	CA	95901	USA
Simply Discount Furniture of Santa Clarita Inc.	Simply Discount Furniture	21440 W Golden Triangle Rd.	Santa Clarita	CA	91350	USA
Simply Discount Furniture of Santa Clarita Inc.	Furniture Now	23222 Valencia Blvd.	Valencia	CA	91355	USA
Sit 'n Sleep Inc.	Sit 'n Sleep	14300 S Main St.	Gardena	CA	90248	USA
Sizewise Rentals, LLC	Sizewise	204 W 2nd St.	Ellis	KS	67637	USA
Slagle's Mattress Factory Inc.	Slagle's Mattress Factory	5727 Rosedale Hwy.	Bakersfield	CA	93308	USA
Slater's Home Furnishings	Slater's Home Furnishings	345 W 18th St.	Merced	CA	95340	USA
Sleep & Dream Furniture Inc.	Sleep & Dream Furniture	132 Calistoga Rd.	Santa Rosa	CA	95409	USA
Sleep & Sleep Inc.	Mattress Planet	12046 Brookhurst St.	Garden Grove	CA	92840	USA
Sleep Bedder, LLC	Sleep Bedder	2855 El Cajon Blvd., Ste. 4	San Diego	CA	92104	USA
Sleep Bedding Inc.	Sleep Bedding Inc.	1215 S Eastern Ave.	Los Angeles	CA	90022	USA
Sleep Cycle	Sleep Cycle	22529 Hawthorne Blvd.	Torrance	CA	90505	USA
Sleep Haven Bedding Inc.	Sleep Haven Bedding Inc.	2690 S El Camino Real	San Mateo	CA	94403	USA
Sleep Kings Inc.	Sleep Kings Mattress Liquidators	7393 Stewart and Gray Rd.	Downey	CA	90242	USA
Sleep N' Den Inc.	Sleep N' Den Inc.	72074 Hwy. 111, Ste. D	Rancho Mirage	CA	92270	USA
Sleep Sensations Inc.	America's Mattress	PO Box 3978	Clovis	CA	93613	USA

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Sleep Works and More Inc.	Sleep Works and More Inc.	14301 Mono Way, Ste. D	Sonora	CA	95370	USA
Sleepy Head Mattress Company	Sleepy Head Mattress Company	341 Eva St.	Ventura	CA	93003	USA
Sleepy Mattress, LLC	Sleepy Mattress Warehouse	17895 Sky Park Cir. Bldg. 24., Ste. C	Irvine	CA	92614	USA
Slumber n Serenity Mattress Inc.	Slumber n Serenity Mattress Inc.	3030 E La Palma Ave.	Anaheim	CA	92806	USA
S&M Furniture	S&M Furniture	2435 Albatross Way, Ste. 116-B	Sacramento	CA	95815	USA
S&M Furniture Inc.	Furniture Queen	1153 N Mt Vernon Ave. A	Colton	CA	92324	USA
Smart Home Furnitures Inc.	Smart Home Furnitures Inc.	518 N Western Ave.	Los Angeles	CA	90004	USA
Smarthouse Collections	Smarthouse Collections	2118 Island View Rd.	Traverse City	MI	49686	USA
Smith and Smith	Rent To Own	3650 S Mooney Blvd.	Visalia	CA	93277	USA
Soaring Heart Natural Bed Company	Soaring Heart Natural Bed Company	101 Nickerson St., Ste. 100	Seattle	WA	98109	USA
Socal Mattress Inc.	Socal Mattress Inc.	6004 Laurel Canyon Blvd.	North Hollywood	CA	91606	USA
Sofa Spectrum	Sofa Spectrum	26760 Jefferson Ave. #106	Murrieta	CA	92562	USA
Solstisce Sleep Products Inc.	Solstice Sleep Products Inc.	2652 Fisher Rd., Ste. A	Columbus	OH	43204	USA
Somnium Inc.	Somnium Inc.	PO Box 1804	Venice	CA	90294	USA
Sonoma Furniture Inc	Sonoma Furniture and The Chestbed Store	800 W Napa St.	Sonoma	CA	95476	USA
South Bay International Inc.	South Bay International Inc.	8570 Hickory Ave., Ste. 150	Rancho Cucamonga	CA	91739	USA
Spark Furniture	Spark Furniture	11230 Talber Ave.	Fountain Valley	CA	92708	USA

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Spencer Jay Simcik	Santa Barbara Mattress	909 De La Vina St.	Santa Barbara	CA	93101	USA
Spencer Simcik	Spencer's Mattress	1806 Goodyear Ave.	Ventura	CA	93003	USA
S. Scheuer Company	Samuel Scheuer	340 Sutter St.	San Francisco	CA	94108	USA
Stephen Siegel	American Furniture Guild	1141 S Pacific Ave.	San Pedro	CA	90731	USA
Sterling Mattress Manufacturing, LLC	Kings Rest	391 S Alta Ave., Ste. 102	Dinuba	CA	93618	USA
Steven E. Reed	Trading Post	2250 N Texas St.	Fairfield	CA	94533	USA
Stevens Creek Furniture Inc.	Direct Factory Furniture	4910 Stevens Creek Blvd.	San Jose	CA	95129	USA
Steve's Furniture Inc.	Connolly's Furniture & Mattress	40774 Fremont Blvd.	Fremont	CA	94538	USA
STMG, LLC	Mattress Nation	101 S Santa Cruz Ave. #1436	Los Gatos	CA	95031	USA
Stoneledge Furniture, LLC	Ashley Furniture HomeStore	1 Ashley Way	Arcadia	WI	54612	USA
Store2Door, LLC	Mattress by Appointment Fresno	5430 W Oslin Ave.	Fresno	CA	93722	USA
Stuart David Inc.	Stuart David Furniture	3419 Railroad Ave.	Ceres	CA	95307	USA
Studio Home	Studio Home	839 High St.	Oakland	CA	94601	USA
Suite Sleep Inc.	Suite Sleep	1501 Lee Hill Rd., Unit #3	Boulder	CO	80304	USA
Sun City Mattress	Sun City Mattress	26946 Cherry Hills Blvd.	Menifee	CA	92586	USA
Sunday Funday, LLC	Real Deal Sleep	7636 Clairemont Mesa Blvd.	San Diego	CA	92111	USA
Sunrise Interiors	Sunrise Home	831 B St.	San Rafael	CA	94901	USA
Super Big Discount Furniture	Super Big Discount Furniture	6195 N Figueroa St.	Los Angeles	CA	90042	USA
Super Discount Mattress Warehouse	Super Discount Mattress Warehouse	25320 Madison Ave., Ste. G	Murrieta	CA	92562	USA

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Superco International Inc.	Superco Home Theater & Appliance	17523 Colima Rd.	City Of Industry	CA	91748	USA
Sure U Save Furniture Inc.	Sure U Save Furniture	1763 Monterey Rd.	San Jose	CA	95112	USA
Sweet Dreams Mattress and Furniture	Sweet Dreams Mattress and Furniture	45 Broadway, Ste. B	Chula Vista	CA	91910	USA
Sweet Dreams Mattress Furniture Inc.	Sweet Dreams Mattress Furniture Inc.	101 S Riverside Ave.	Rialto	CA	92376	USA
Switlik Parachute Company Inc.	Switlik Comfort Technology	1325 E State St.	Trenton	NJ	08609	USA
S&Y Carpet and Furniture Inc.	S&Y Carpet and Furniture Inc.	16930 State Hwy. 14	Mojave	CA	93501	USA
Target Corporation	Target Stores	33 S 6th St. CC-1028	Minneapolis	MN	55402	USA
TCK United Furniture Inc.	United Furniture	904 E Hammer Ln.	Stockton	CA	95210	USA
T Design USA Inc.	Premium Furniture for Les	1155 W Ave. K	Lancaster	CA	93534	USA
Teh Tai Bed Co. Inc.	Teh Tai Bed Co. Inc.	701 E Valley Blvd.	San Gabriel	CA	91776	USA
Tehachapi Furniture and Mattress Center, LLC	Tehachapi Furniture and Mattress Center	20302 W Valley Blvd.	Tehachapi	CA	93561	USA
Teleforo Castillo	Superior Mattress Company	3015 S Elm Ave.	Fresno	CA	93706	USA
Tempur Retail Stores, LLC	Tempur Retail Stores, LLC	1000 Tempur Way	Lexington	KY	40511	USA
Tempur-Pedic North America, LLC	Tempur-Pedic North America, LLC	1000 Tempur Way	Lexington	KY	40511	USA
Texas Furniture	Texas Furniture	1290 Sebastopol Rd., Ste. A	Santa Rosa	CA	95407	USA
Thanh Hong Huynh	Fine Mattress & Furniture 4 Less	616 N Azusa Ave., Ste. C	West Covina	CA	91791	USA

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The Bed Post, LLC	The Bed Post	3143 E Anaheim St.	Long Beach	CA	90804	USA
The Caretakers	Joel Jones Furniture	11010 Foothill Blvd., Ste. 100	Rancho Cucamonga	CA	91730	USA
The Dante Enterprise Inc.	Dante's Furniture Depot	16277 Valley Blvd.	Fontana	CA	92335	USA
The Furniture Market Inc.	The Furniture Market	2836 Sisk Rd.	Modesto	CA	95350	USA
The Furniture Outlet	The Furniture Outlet	740 W Main St.	Barstow	CA	92311	USA
The Furniture Warehouse	The Furniture Warehouse	995 Bay Blvd. #102	Chula Vista	CA	91911	USA
The Grill Inc.	Barnes' Bargains	6408 Lake Isabella Blvd.	Lake Isabella	CA	93240	USA
The Imperial Furniture	The Imperial Furniture	32270 Rancho Vista Dr., Ste. D-10	Cathedral City	CA	92234	USA
The Mattress Center, LLC	The Mattress Center	960 Los Vallecitos Blvd., Ste. 101	San Marcos	CA	92069	USA
The Mattress Haven, LLC	The Mattress Haven	3145 Stonegate Dr.	Yuba City	CA	95993	USA
The Mattress Man	The Mattress Man	11727 Washington Blvd.	Whittier	CA	90606	USA
The Mattress Outlet Inc.	Matthews Mattress	601 Orange Dr., Ste. J	Vacaville	CA	95687	USA
The Mattress Shop and Furniture Warehouse	The Mattress Shop and Furniture Warehouse	3525 Industrial Dr.	Santa Rosa	CA	95403	USA
The Mattress Store	The Mattress Store	1333 Commerce Ave.	Atwater	CA	95301	USA
The Mattresss Space	The Mattresss Space and Furniture Outlet	3624 Buck Owens Blvd.	Bakersfield	CA	93308	USA
The Mitchell Gold Co.	Mitchell Gold + Bob Williams	135 One Comfortable Pl.	Taylorsville	NC	28681	USA
The Natural Mattress Store, LLC	The Natural Mattress Store	816 4th St.	San Rafael	CA	94901	USA
The Oaktree	The Oaktree	PO Box 7192	Mammoth Lakes	CA	93546	USA
The Original Mattress Factory Inc.	The Original Mattress Factory	4930 State Rd.	Cleveland	OH	44134	USA

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The Princess Mattress Inc.	The Princess Mattress	327 S Mt Vernon Ave.	San Bernardino	CA	92410	USA
The Salvation Army, A California Corp.	The Salvation Army–ARC Command	180 E Ocean Blvd., 3rd Fl.	Long Beach	CA	90802	USA
The Sleep and Relax Center Inc.	Sit Sleep & Relax	1330 Del Paso Rd., Ste. 150	Sacramento	CA	95834	USA
The Sleep Shop Inc.	The Sleep Shop	495 Hwy. 49	Auburn	CA	95603	USA
The Sully Corp.	Dunlop Family Furniture	929 S Hwy. 49	Jackson	CA	95642	USA
The Waterbed Doctor	The Waterbed Doctor	15132 Goldenwest Cir.	Westminster	CA	92683	USA
The Witten Group, LLC	Beaumont Mattress & More	1620 E 2nd St., Ste. R	Beaumont	CA	92223	USA
Therapedic of New England, LLC	Therapedic of New England	135 Spark St.	Brockton	MA	02302	USA
THF at River Park, LLC	Thomasville at River Park	110 E Alluvial	Fresno	CA	93720	USA
Thomas Balstrom	Mattresses 49	PO Box 20167	Fountain Valley	CA	92728	USA
Thornton House Inc.	Thornton House Furniture	6 S School St.	Lodi	CA	95240	USA
Three Brothers Furniture & Appliance Co. Inc.	Three Brothers Furniture	3274 Sonoma Blvd.	Vallejo	CA	94590	USA
Three J Corporation	Donnaken Furniture	12605 Beach Blvd.	Stanton	CA	90680	USA
TNT Mattress Outlet	TNT Mattress Outlet	6200 Stoneridge Mall Rd., Ste. 300	Pleasanton	CA	94588	USA
Today Home Furnishings	Today Home Furnishings	2121 E 12th St.	Oakland	CA	94601	USA
Today's Furniture & Accessories	Today's Furniture & Accessories	1841 Fulton Ave.	Sacramento	CA	95825	USA
Todd Maily Inc.	Just Like Home Affordable Furniture	18344 Oxnard St. #109	Tarzana	CA	91356	USA
Torres Furniture	Torres Furniture	15304 Paramount Blvd.	Paramount	CA	90723	USA
Tracy Van Phan	Ace Furniture	3672 El Cajon Blvd.	San Diego	CA	92104	USA
Trailhead Ventures Inc.	Medley	3519 NE 15th Ave. #590	Portland	OR	97212	USA

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Transform KM, LLC	Transform KM, LLC	3333 Beverly Rd.	Hoffman Estates	IL	60179	USA
Transform SR, LLC	Transform SR, LLC	3333 Beverly Rd.	Hoffman Estates	IL	60179	USA
TRUNG SO LAM	Kamtex Int'l Interior Design	8925 E Valley Blvd.	Rosemead	CA	91770	USA
Tu Casa Furniture Inc.	Tu Casa Furniture Inc.	1630 Sebastopol Rd., Ste. 105-107	Santa Rosa	CA	95407	USA
Tucker's Valley Furniture Inc.	Tucker's Valley Furniture/ Cash and Carry Furniture	850 E Main	El Cajon	CA	92020	USA
Turner Express Company Inc.	FloBeds	234 E Redwood Ave.	Fort Bragg	CA	95437	USA
Ultimate Furniture	Ultimate Furniture	820 N Yosemite Ave.	Oakdale	CA	95361	USA
Ultracomfort Inc.	Qomfort	177 E Colorado Blvd., Ste. 200	Pasadena	CA	91105	USA
Underground Furniture Inc.	Underground Furniture	1345 Garnet Ave.	San Diego	CA	92109	USA
United Corporate Furnishings Inc.	United Corporate Furnishings Inc.	1780 N Market Blvd.	Sacramento	CA	95834	USA
United Mattress Factory	United Mattress Factory	3923 E Belmont Ave.	Fresno	CA	93702	USA
University Loft Company	University Loft Company	2588 Jannetides Blvd.	Greenfield	IN	46140	USA
Univex International Inc.	eFurnitureHouse.com, JustBunkBeds.com, ocFurniture.com	1501 W Collins Ave.	Orange	CA	92867	USA
Urban Ecommerce Solutions, LLC	Urban Mattress	2830 Arapahoe Ave.	Boulder	CO	80303	USA
Urban Living Furniture	Urban Living Furniture	20130 Hamilton Ave.	Torrance	CA	90502	USA
Urner's Inc.	Urner's Inc.	PO Box 41240	Bakersfield	CA	93384	USA
US Made Mattress Inc.	Late Night Mattress & Furniture	1540 W 6th St, Ste. 103	Corona	CA	92882	USA

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U Save Discount Furniture, LLC	U Save Discount Furniture, LLC	2137 Mission St.	San Francisco	CA	94110	USA
Valerie Furniture Inc.	Valerie Furniture Inc.	735 N Milliken Ave., Ste. C-D	Ontario	CA	91764	USA
Valiant Products Corporation	Valiant Products Corporation	2727 W 5th Ave.	Denver	CO	80204	USA
Valley Mattress Outlet	Valley Mattress Outlet	4160 14th Ave.	Sacramento	CA	95820	USA
Value Home Furnishings	Value Home Furnishings	600 Third St.	Marysville	CA	95901	USA
Value Outlet Furniture Zone	Value Outlet Furniture Zone	13054 Sherman Way	North Hollywood	CA	91605	USA
Van Buren Furniture Inc.	Furniture Outlet	5600 Van Buren Blvd., Ste. B	Riverside	CA	92503	USA
Variety Bedding Mfg. Corp.	Variety Bedding Mfg. Corp.	1622 E Nadeau St.	Los Angeles	CA	90001	USA
Venice Furniture	Venice Furniture	5111 College Oak Dr.	Sacramento	CA	95841	USA
Vermont Furniture	Vermont Furniture	2330 S Vermont Ave.	Los Angeles	CA	90007	USA
Vertex Beds, LLC	Vertex Beds, LLC	7305 El Prado Way	Buena Park	CA	90620	USA
Victor Pham	One Stop Furniture	2441 Northgate Blvd.	Sacramento	CA	95833	USA
Victory Furniture Com Inc.	Victory Furniture Com Inc.	2328 San Pablo Ave.	Oakland	CA	94612	USA
Victory Supply, LLC	Victory Supply, LLC	7025 Industrial Park Rd.	Mount Pleasant	TN	38474	USA
Viking Trader, LLC	Viking Trader	2585 Shattuck Ave.	Berkeley	CA	94704	USA
Vinsons Home Decor	Vinson's Home Decor	14658 7th St. (Facing La Paz Dr.)	Victorville	CA	92395	USA
Visionary Sleep, LLC	Visionary Sleep	2060 S Wineville, Ste. A	Ontario	CA	91761	USA
Visions in Furniture Inc.	Visions in Furniture Inc.	15024 Leffingwell Rd.	La Mirada	CA	90638	USA
Vivian's Quality Furniture	Vivian's Quality Furniture	845 E Valley Pkwy.	Escondido	CA	92025	USA
VK Furniture & Mattress	VK Furniture & Mattress	5721 Lakewood Blvd.	Lakewood City	CA	90712	USA
Von Hemert Interiors Inc.	Von Hemert Interiors Inc.	1595 Newport Blvd.	Costa Mesa	CA	92627	USA

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Wallbeds By Wilding, LLC	Wilding Wallbeds	3988 S 1540 E Cir.	St. George	UT	84790	USA
Wallbeds n More Inc.	Wallbeds n More Inc.	5653 Stoneridge Dr., Ste. 110	Pleasanton	CA	94566	USA
WallbedsSF Inc.	Wallbeds 'N' More	2675 Mission St.	San Francisco	CA	94110	USA
Walmart Stores East, LP	Walmart Stores East, LP	702 SW 8th St. MS 0555	Bentonville	AR	72716	USA
Walmart.com USA, LLC	Walmart.com USA, LLC	702 SW 8th St. MS 0555	Bentonville	AR	72716	USA
W and M Carter Corporation	Country Furniture	PO Box 217	Blue Jay	CA	92317	USA
Ward's MediaTech Inc.	Ward's MediaTech	125 W Victoria St.	Long Beach	CA	90805	USA
Washabelle, LLC	Washabelle, LLC	1610 Ave. N	Council Bluffs	IA	51501	USA
Wayfair, LLC	Wayfair	4 Copley Pl., Fl. 7	Boston	MA	02116	USA
Wenger Furniture and Appliances	Wenger Furniture and Appliances	4552 Whittier Blvd.	Los Angeles	CA	90022	USA
Werner Media Partners, LLC	Ghostbed	7143 W Broward Blvd.	Plantation	FL	33317	USA
Wertz Brothers Furniture Inc.	Wertz Brothers Furniture Inc.	11879 Santa Monica Blvd.	Los Angeles	CA	90025	USA
Western Ace Furniture Inc.	Ace Interior Furniture	616 N Western Ave.	Los Angeles	CA	90004	USA
Western Furniture Company Inc.	Western Furniture Company Inc.	706 7th St.	Wasco	CA	93280	USA
Westgrove Home	Westgrove Furniture	11881 Valley View St., Ste. A/B	Garden Grove	CA	92845	USA
Westside Furniture Inc.	Westside Furniture	617 Center St.	Taft	CA	93268	USA
White Dove Mattress, LTD	White Dove Mattress, LTD	3201 Harvard Ave.	Newburgh Heights	OH	44105	USA
Wholesale Furniture Inc.	Wholesale Furniture	11230 Talbert	Fountain Valley	CA	92708	USA
Wickline Bedding Enterprises	Wickline Bedding Enterprises	1199 Elfin Forest Rd. E	San Marcos	CA	92078	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Wickmans Furniture Overstocks Inc.	Wickmans Lifestyle Furniture	28448 Roadside Dr.	Agoura Hills	CA	91301	USA
William Huynh	A Quality Furniture	1012 N Alvarado St.	Los Angeles	CA	90026	USA
Williams-Sonoma Inc.	Williams-Sonoma Inc.	3250 Van Ness Ave.	San Francisco	CA	94109	USA
Willits Furniture Center Inc.	Willits Furniture Center Inc.	775 Central Ave.	Willits	CA	95490	USA
Windmill Trading Inc.	Windmill Furniture Gallery	6440 Callander Ave.	Riverbank	CA	95361	USA
Winey-Bice Inc.	Oak Furniture Liquidators	8246 W Mineral King Ave.	Visalia	CA	93291	USA
Woodberry Trading Co. Inc.	Martinez Furniture Direct	37 Bridgehead Rd.	Martinez	CA	94598	USA
Woodland Furniture	Woodland Furniture	73 W Court St.	Woodland	CA	95695	USA
World Home Decor Inc.	World Home Decor Inc.	993 W Valley Blvd. #218	Bloomington	CA	92316	USA
World of Natural Comforts Inc.	Earthsake	815 Gilman St.	Berkeley	CA	94710	USA
Worldwide Platinum Corp.	Valley Mattress	2180 Wible Rd.	Bakersfield	CA	93304	USA
Wu's California Furniture Inc.	California Furniture	1949 23rd St.	San Pablo	CA	94806	USA
Wyckes Furniture, LLC	Wyckes Furniture	6331 University Ave.	San Diego	CA	92115	USA
Xtreme Sleep Products	Outdoorsleep	32840 Brampton Ct.	Menifee	CA	92584	USA
Yaasa Studios Inc.	Yaasa Studios Inc.	511 Olive St.	Santa Barbara	CA	93101	USA
Yadira Azcona	South San Diego Mattress Clearance	750 Design Ct., Ste. 103	Chula Vista	CA	91911	USA
Your Furniture Now LLC	Steal A Sofa	1151 S Main St., Unit C	Los Angeles	CA	90015	USA
Yukako Matsunaga	Murasaki	10525 S De Anza Blvd. #145	Cupertino	CA	95014	USA
Yves Delorme Inc.	Yves Delorme	3705 Dobleann Dr.	Charlottesville	VA	22911	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Zaengles Furniture and Floor Covering Inc.	Zaengles Carpet One Floor and Home	2800 Main St.	Susanville	CA	96130	USA
Zinus Inc.	Zinus Inc.	5731 Promontory Pkwy.	Tracy	CA	95377	USA
Zotto Inc.	Zotto Inc.	43 Corporate Park #102	Irvine	CA	92606	USA
ZZZZZ Mattress	ZZZZZ Mattress	2511 W La Palma Ave., Ste. A	Anaheim	CA	92801	USA

Distributors, April 1, 2021

“Distributor” means a company that has a contractual relationship with one or more manufacturers to market and sell mattresses to retailers.

Account	DBA Name	Address	City	State	Zip Code	Country
Aaron’s Inc.	Aaron’s Inc.	400 Galleria Pkwy SE, Ste. 300	Atlanta	GA	30339	USA
American Hotel Register Company	AMERICAN HOTEL REGISTER COMPANY	100 S Milwaukee Ave.	Vernon Hills	IL	60061	USA
American National Manufacturing	American National Manufacturing	225 Mariah Cir.	Corona	CA	92879	USA
Anhoa Corp.	Payless Furniture Source	4295 University Ave.	San Diego	CA	92105	USA
Ariana Manufacturing Enterprises Inc.	Comfort Zone	PO Box 20238	Oxnard	CA	93034	USA
Bedgear, LLC	Bedgear	1953 Langston St.	Rock Hill	SC	29730	USA
Casper Sleep Inc.	Casper	175 Greenwich St., Fl. 39	New York	NY	10007	USA
Comfort DTC Inc.	Molecule	360 N Pacific Coast Hwy, Ste. 2000	El Segundo	CA	90245	USA
Costco Wholesale Corp.	Costco Wholesale Corp.	PO Box 34331 Attn. Tax Dept.	Seattle	WA	98134	USA

Account	DBA Name	Address	City	State	Zip Code	Country
D&A Marketing Inc.	Designers Resource Collection	2915 Red Hill Ave., Ste. E-101	Costa Mesa	CA	92626	USA
Desert Imports, LLC	Easy Rest	11700 W. Charleston Blvd. #170-264	Las Vegas	NV	89135	USA
DUX Interiors, Inc.	DUX Interiors Inc.	235 E 58 St.	New York	NY	10022	USA
Everrest, Inc.	Danican	8784 Plata Lane, Unit B	Atascadero	CA	93422	USA
Faloogin, LLC	Faloogin.com	1036 25th Ave.	Kenosha	WI	53140	USA
FIUS Distributors LLC	Furniture for Life	2125 32nd St.	Boulder	CO	80301	USA
HOLLYWOOD BED & SPRING MFG. CO. INC.	Hollywood Bed Frame Company	5959 Corvette St.	Commerce	CA	90040	USA
Homelegance Inc.	Homelegance Inc.	48200 Fremont Blvd.	Fremont	CA	94538	USA
Imaginarium & Co. Inc.	Imaginarium & Co. Inc.	186 Route 36, Ste. 205	West Long Branch	NJ	07764	USA
Import Direct	Furniture of America California Inc.	19605 E Walnut Dr. N	City of Industry	CA	91789	USA
Lull Ventures, LLC	Lull	3905 State St., Ste. 7347	Santa Barbara	CA	93105	USA
Mattress Firm Inc.	Mattress Firm Inc.	10201 S Main Attn. Tax Dept.	Houston	TX	77025	USA
Maxim Fine Mattress	Maxim Fine Mattress	2553 Garfield Ave.	Commerce	CA	90040	USA
MINOTTI S.P.A.	Minotti	via Indipendenza 152	Meda	MI	20821	ITA
Modway Inc.	Modway Inc.	329 Wyckoff Mills Rd.	Hightstown	NJ	08520	USA
Mypietz Corp.	Furniture 4 Less Warehouse	1389 W Mill St.	San Bernardino	CA	92410	USA
Noble House Home Furnishings, LLC	Noble House Home Furnishings	21325 Superior St.	Chatsworth	CA	91311	USA
Pragma Coroporation	Pragma Corp.	94 County Line Rd.	Colmar	PA	18915	USA
Rainbow Bedding Co. LTD	Rainbow Bedding Co. LTD	3417 TR 166	Sugarcreek	OH	44681	USA

Account	DBA Name	Address	City	State	Zip Code	Country
Rio Home Fashions	Rio Home Fashions	17800 Castleton St., Ste. 267	City of Industry	CA	91748	USA
Sferra Fine Linens, LLC	Sferra	15 Mayfield Ave.	Edison	NJ	08837	USA
Sherwood West, LLC	Sherwood West, LLC	2830 NE 29th St.	Ft. Lauderdale	FL	33306	USA
Stylus Sofas Inc.	Stylus, Made to Order Sofas	7885 Riverfront Gate	Burnaby	BC	V5J5L6	CA
Valley Mattress Outlet	Valley Mattress Outlet	4160 14th Ave.	Sacramento	CA	95820	USA
Victory Supply, LLC	Victory Supply, LLC	7025 Industrial Park Rd.	Mount Pleasant	TN	38474	USA
Wallbeds n More Inc.	Wallbeds n More Inc.	5653 Stoneridge Dr., Ste. 110	Pleasanton	CA	94566	USA

2020 Brand Names and URNs

43516	42653	airweave	beauty rest
43809	WESTWOOD	ALANIS	Bed Tech
45880	II PLUSH	MATTRESS	BedInABox
109884	42745 G6	All American	Bellagio
110472	PREMIUM	Frame	Best Price Mattress
112311	42747 G6 ULTRA	American bedding	bigolbed
12 Park	PLUSH	mattress factory	BIO SLEEP
12326	43386CN	American Hotel	CONCEPT
12-SLAT FDN	44096	Register	Biofresh
141718	45534	Company	BLACK DIAMOND
16032	45669	American National	Blackstone
164351	46622	Manufacturing	Bob Barker
165934	CONCERTO II	Inc	Body Flex
214282	800 PLUSH	amerimattress	Body Rest
28-4215	5 Little Monkeys	Amore Beds	Body Solutions
2920	Bedding, Inc.	Anew	Boll & Branch
39543	5 star mattress	ANTHONY'S	Boyd Mattresses
amerimattress	71868	FURNITURE	Brentwood Home
41764 CN	753793035352	Anti-Gravity PR	Brooklyn Bedding
42600 9"	753793857107	Collection	Broyhill Mattresses
CONTRACT	753793857114	Arizona Premium	CA 40598 HK
12-SLAT	753793912035	Mattress	CA 43511 CN
42642 PARK	753793958354	Ascent	CA 26937
VIEW PLUSH	95200 ACCOR	ASHLEY	CA 27689
42643	BOX COVER FR	Ashley Sierra	CA 29539
WESTWOOD	A Better Bed	Authentic Comfort	CA 29719
PLUSH	A-62473	Avalon	CA 32487
42645 PARAGON	AC PACIFIC	Avant	CA 34948
PLUSH	Ace Hotel Mattress	Aveline	CA 37069
42646	AFC	Azure	CA 38890
BASEPLATE	AH Beard	Barclay Butera	CA 38929
7" PARAGON	Air Dream	Lifestyle Bedding	CA 39177(CN)
42647 7"	Aireloom	(by "Eastern	
PARAGON	Airpedic	Accents")	
12-SLAT		Bay Bed	

CA 39243	CA41826	CHICO MAID	Cornerstone Mattresses
CA 39508 (MN)	CA43026	Childrens Products LLC	CORSICANA
CA 39516 (CN)	CA-43767	CHIRO CARE	CORSICANA OPERATING CO., LLC
CA 40277 (CN)	CA-43786	SIESTA	Cosmos comfort mattress
CA 40594	CA-44057	Chiro Plush	CR ECO
CA 41764 (CN)	CA44083CN	CHIVALROUS	Cradlesoft
CA 42854 (AZ)	CA44130	Christeli	Crosstex innerspring mattress
CA 43059	CA44268CN	CHURCHILL & SMITH	CT-0005195
CA 43267	CA44558CN	Cirque Collection by Harlequin	CT-2
CA 43303	CA-44580	Cirrus	CT-7806893-(PL)
CA 43511	CA-44714	Classic Bedding	cuddle mattress
CA 43511 (CN)	CA-45175CN	Classic Deluxe	Cumulus
CA 43618	CA46318(VN)	Cloud 9 comfort	Custody
CA 43824	CA-46318(VN)	ComforPedic	Custom Comfort Mattress Company
CA 44268 CN	CA46499MY	ComforPedic Loft	Customatic
CA 45175 (CN)	CA-46855	Comfort Bedding	D&I MATTRESS
CA 45211(TW)	CA46906 (TW)	Comfort Bedding Co.	Danican 143766
CA 45728	CA7038	Comfort Classic	Delia's Mattress
CA 46429 (ID)	califonia bedding	Comfort Dreams	Denver Mattress
CA 46465 (MY)	CALIFORNIA DREAM	Comfort Revolution	Denver Mattress Hospitality
CA 46910 CA	Callejas	Comfort Shield	Desert Imports
CA 47015 (CA)	Cannon	Comfortable Solutions	DIAMOND
CA-27677	Cannon Sleep Products	Comfortaire	DL 1800
CA29168	CAPITAL BEDDING INC	Comfortline	DL 2500
CA-33077	Capitol Bedding Brand	Comfort-Pedic Mattress	DL 3500
CA-33655	Capri	ComfortSpring PLUS	DL 4500
CA-33999	Caroline	ComfortSpring™	
CA-34263	Ceres	COOL TOUCH	
CA-35030	Chateau		
CA39259(CN)	Chateau Collection		
CA-41222			
CA-41270			
CA-41580			

doctors choice	Empire	FE Inverted Seam	GENERATIONS
Dorm Exclusive	Enchanted Dreams	Innerspring	Geo-comfort
Dormeo Octaspring	Encore	FE1200	Geo-gel
Dormlife	Engineered Sleep	FE1500	Ghost Bed
Dormlife DL Series	Englander	FE1800	GHOSTBED
DR PREFERRED	Enhanced Style	Flame Chek	golden mattress
DR PREFERRED	B Mattress	Flame Chek Foam	GOLDEN
RESERVE	Enhanced Style	Flame Chek	MATTRESS CO.
dream bed	C Mattress	Supreme	Good Bed Guys
DREAM	ENSO	Flame Chek Ultra	Good Mattress
COLLECTION	EnviroSpring™	Flex-A-Bed	Spinal Care
DREAM LINE	ergomotion	High-Low	Grande Hotel
Dream Rest	Ergo-Pedic Sleep	Flex-A-Bed	GREATIME
Dreamax	Products	Premier	Harlequin
Dreamland	Ergovea	Flex-A-Bed	Collection
Dreamland	Escondido	Value Flex	Harvest Green
Mattress	Mattress	Flexhaven	Mattress
Dura-Pedic	Esme's Furniture	FloBeds Big	HD Super Duty
DUXIANA	Essentia	and Tall	Helix Sleep
Eastman House	Mattresses	FloBeds Deluxe	Hollywood EZ
Easy Rest	Essential	FloBeds Luxury	Sleeper
Eclipse	ETHOS	Performance	Hollywood
Eco	Eureka Mattress	FloBeds Select	Rollaway Bed
Ecobaby	Co.	FloBeds vZone	CA 20723
Eco-Cloud	EURO-FLEX	FOAM CRAFT	Homelegance
Econotex	European Sleep	DIVISION	Hope Mattress
innerspring	Works	OF FUTURE	Horacio Mattress
mattress	Evaya	FOAM INC	Company
ELECTROPEDIC	Evo	foamcraft	Hospitality sleep
Elegance	Expo Mattress	FOXZY	Hummer
Elegant Collection	FACTORY	PRODUCTS	Hypnos
Elgin Entice	DIRECT, INC.	CORP	Idle Sleep
Elysse	FACTORY	Furniture of	IDREAM
Emma	SELECT	America	IKEA
	FDN 7524	GATEWAY	Imaginarium
		Gateway Mattress	
		Co Inc	

Imperial	Legendary Sleep	Mars	My Green Mattress
imperial mattress	Lifekind	Mars+	National Mattress
Instant Comfort	linenspa.com	Mattress Factory-In	Natural Sense
Invacare	LinenSpa®	House Brand	Natural Sense
Ivy Extreme Green	Linon Home Décor	Mattress Firm	mattress
Ivy Organics	Little Lamb	Mattress Shop	Natural Sleep
J.S.MATTRESS	Organics	Maxim Mattress	Natural Support
Jamison	Live and Sleep	Maximum Security	Natural Therapy
Jaxee Mattress	Lotus by	MBC Collegiate	NATURE SLEEP
Jazvin	PranaSleep	MBC Mattress	NATUREPEDIC
Jenna	LUCID®	McRoskey	Natures Spa
Jupiter	lucidmattress.com	Med Care	Nature's Spa
Jupiter+	Luft	MFG 173016	NC 3095
Jussi & Carpe	LULLABY	MFG.OH.0001165.	NC 3332 AL
Diem	EARTH-71868	NC	NC 3333 AZ
Karma by	LUMEX	MFL, Inc.	NC 3334 AZ
PranaSleep	Lumina	Mia Bedding	NC 3335 CA
Karup Furniture	Luminous	Company	NC 3335 TX
Kate	LuuF	Michael Thomas	NC 3336 CO
Keetsa	Luxury Solutions	Furniture	NC 3337 CO
King Koil	M&R Mattress	microAIR	NC 3338 GA
Kings Rest	M.B. & G.	Midnight	NC 3340 GA
Enterprises	Marketing	Miles Talbott	NC 3343 IA
Kingsdown	M1	Furniture	NC 3344 KS
Kluft	M1X	Milliard	NC 3345 MA
LA MATTRESS	MA 2363	Milton Greens	NC 3346 MA
MANUFACTURE	MA-3319	Stars, Inc.	NC 3347 MS
LADY	Made Rite	Minotti	NC 3348
AMERICANA SW	MADERITE	Miracle bedding	NC 3348
Latexco West	BEDDING CO	Molecule 1	NC 3350 NY
natural latex	Madison	Molecule 2	NC 3351 NY
Laura Ashley	MAGNIFLEX	Monarch Rest	NC 3352 PA
Layla	Majesty Collection	Monte Carlo	NC 3353 PA
Leader Mattress	malouf	Monte Sion	NC 3354 TX
Leeds		Mattresses	NC 3356 UT

NC 3357 VA	ORTHO AVANT	PA-25425 (CA)	R I Mattress
NC 3358 WA	ortho comfort	PA-28330 (IN)	Regency
NC 3359 WA	Ortho Rest	PA-28993 (WI)	Regina
NC 3360 WI	Ovation Sleep	PA40220CN	Reguvigel
NC 3361 WI	Products	Pacific Mattress	Relax the Back
NC1724FL	PA 23281	Palmpring USA Inc	rem martinique
NC1726VA	PA 24429 (NY)	Paris	rem paradise
NC-700	PA 24700 CD	Patriot Eagle	Remedy
Nest Bedding	PA 27155 (MS)	PFS Fiber Core	Rescue
Neverland Comfort	PA 27156 (CA)	Pillow Rest	Resort CA-765
Newport Collection	PA 28284 CN	PILLOW TOP	Resort Collection
NGMM	PA 28396 CN	Pleasant Mattress	Resort Mattress
Nipponflex	PA 28521 CN	Posh and Lavish	Collection
Smart Care	PA 28649 CN	Posture Supreme	Resort Sleep
Nipponflex	PA 28745 CN	PragmaBed	Rest for Less
Smart Flex	PA 28938 CN	PranaSleep	Restonic
Nipponflex Smart	PA 29426 CN	Premium 5"	Reverie
Springs	PA 29579 MS	Mattress	Rg mattress
Nora Black–Classic	PA 29636 CN	Primo	Richfield
Obasan	PA 29838 CN	Primo International	Bedding Inc.
OH 17603	PA 29878 CN	Princess Mattress	RIZE
OH 20457 (SC)	PA 29988 CN	Privilege Comfort	RN 143552
OH00001165NC	PA 29989 CN	Non-Flip	Royal Collection
OH1165NC	PA 3214 (DE)	Puffy	Royal Mattress
OH-1165-NC-0	PA 40038 CN	Pure Green Natural	Royal-Pedic
Oh16032oh	PA 40039 CN	Latex Mattress	SA38045
OH71445UK	PA 40090 CN	Pure Rest	Sabrina
OK 799	PA 40208 (IL)	Purerest	Safavieh Dream
OK174	PA 40220 CN	PureSleep	Saturn
OK714MN	PA 40221 CN	Purple	Saturn+
OkiOki	PA 40222 IT	Qomfort	Seafoam. Astral
Om by PranaSleep	PA 40232 CN	Quality Padilla	SEALY
Organicpedic	PA 40267 CN	Mattress	sealy serta
Organicpedic Earth	PA 40658 (MS)	Quality Sleep Shop	Seely Serta

Select Comfort
SC Corporation
Select Luxury
Select Rest
Selectabed
SELF BRANDED
Serenia Sleep
serta
Shepherd's Dream
All Wool
Sherwood
Shifman
Mattresses
Silver Rest
Silver Spring
SIMMONS
Simmons Juvenile
Furniture
Simmons Kids
Simple Foundation
Simplicity 4"
Mattress
Slagle's Mattress
Factory
Sleep Care
Sleep Air Mattress
Sleep Bedding Inc
Sleep Creations
Sleep Love
Sleep Science
Sleep Sensation
Sleep Studio
Sleep Systems
Sleep Therapy
Sleep Zone

SleepFresh
Sleepful
Sleeping Fantasy
Sleeping Pure
Sleeptek
Sleepy's
Slumber Perfect
Slumber Solutions
SMOOTH TOP
Snuggle
Soaring Heart
Natural Bed
Company
Softform
Solace
Somnium
somnum®
Sonno Notte
Luxury Firm
Mattress and
foundations
by SFERRA
Sonno Notte Pillow
Top Mattress
and foundations
by SFERRA
SPINAL
COMFORT
Spring Air
Spring Comfort
SPRING PEDIC
Standard Dorm
Mattress
starlight
StearnsAndFoster
Stellar Foam Core

Stellar
Performance
Core
Sterling Sleep
Systems
Sterns & Foster
STO-A-WAY
Mattress
Foundation
Stratus
Stress O Pedic
Style D Mattress
Stylus
Suite Dreams
Suite Essentials
Sunset
SUPER QUILT
Superior Comfort
Double #914382
Superior Comfort
Non-Flip
#912372
Supertex foam
mattress
Supremus Mattress
Target
TEH TAI BED
Temper pedic
Tempflow
The DUX Bed
The Haven Bed
The Original
Mattress Factory
The Princess
Mattress
Therapedic

Thomasville
Mattresses
Tripedic
TX 14469 PT
TX16112
TX3823(MS)
TX4058(TX)
Ultra King
Ultrabed
Ultratex foam
mattress
united mattress
factory
University Sleep
Products'
Urban Essentials
Urban Green
Urban Organics
Urban Retreats
Urban Virtues
URN UT-3798(SC)
US Sleep Products
UT 2552 (NY)
UT 3116 (CO)
UT 3250 MS
UT 3347 (TW)
UT 3703 (FL)
UT 3704 (CA)
UT 3728 (CN)
UT 3864 (TW)
UT 4003 FL
UT 4017 (OH)
UT 4288 (CO)
UT2671 (KS)

UT3728 (CN)
UT-3740 (CA)
UT3783MS
UT-3861-SC
UT4150 (CN)
UT4187 (TN)
UT-4187-TN
UT-48
UT5302 (TH)

UT5321ID
UT-5413 (TX)
V1012 OXYGEN
XG20
VA 12541 (MS)
VA 17138 KY
VA 27531 CN
VA 28491 MX
VA 28493 MO
VA 50267 IL

VA-16578 (NM)
VA22932 (CA)
VA29961 (IL)
VA400092 (CA)
Valeo
ValueLine
VARIETY
BEDDING
MFG CORP
Venus

Veridian
ViscoFresh
viscoplus
Vispring
Washabelle
Waves CA-765
Wellsville®
Yan's International
Inc

Appendix B: Collection Sites, Recycling Facilities and Collection Events

Collection Type by County During 2020

An X denotes yes.

County	Recycling Facility	Collection Site	Collection Event
Alameda	X	X	X
Alpine			
Amador		X	
Butte		X	
Calaveras		X	
Colusa		X	X
Contra Costa		X	X
Del Norte		X	
El Dorado		X	
Fresno	X	X	X
Glenn		X	
Humboldt		X	
Imperial		X	
Inyo		X	
Kern		X	X
Kings		X	
Lake		X	
Lassen		X	
Los Angeles	X	X	X
Madera		X	X
Marin		X	X
Mariposa		X	
Mendocino		X	
Merced		X	X
Modoc		X	
Mono		X	
Monterey		X	
Napa		X	
Nevada		X	

County	Recycling Facility	Collection Site	Collection Event
Orange		X	
Placer		X	X
Plumas		X	
Riverside	X	X	
Sacramento		X	X
San Benito		X	
San Bernardino	X	X	
San Diego		X	
San Francisco		X	X
San Joaquin	X	X	X
San Luis Obispo		X	
San Mateo		X	
Santa Barbara	X	X	
Santa Clara		X	
Santa Cruz		X	
Shasta		X	
Sierra		X	
Siskiyou		X	X
Solano		X	
Sonoma		X	X
Stanislaus		X	
Sutter		X	
Tehama		X	
Trinity			X
Tulare		X	X
Tuolumne		X	
Ventura		X	
Yolo	X	X	
Yuba		X	X

Collection Sites

County	Type	Site	Address	City	Zip Code	Commercial Volume No-Cost Drop-Off
Alameda	Local Business	The Mattress Guy	1266 28th St.	Oakland	94608	Yes
	Non-Profit	Goodwill Industries of the Greater East Bay	1301 30th Ave.	Oakland	94501	Yes
		Habitat for Humanity East Bay	9235 San Leandro St.	Oakland	94603	Yes
		Salvation Army Oakland	601 Webster St.	Oakland	94607	
	SWF	City of Berkeley Transfer Station	1201 2nd St.	Berkeley	94710	
		Fremont Recycling & Transfer Station	41149 Boyce Rd.	Fremont	94538	
		Omega JV INC.	3449 Enterprise Ave.	Hayward	94545	Yes
		Pleasanton Garbage Company	3110 Busch Rd.	Pleasanton	94566	
Amador	SWF	Buena Vista Transfer Station	6500 Buena Vista Rd.	Ione	95640	
		Pine Grove Transfer Station	19801 Berry St.	Pine Grove	95665	
Butte	SWF	Neal Road Recycling and Waste Facility	1023 Neal Rd.	Paradise	95969	
		Oroville Transfer Station	2720 S Fifth Ave.	Oroville	95965	
Calaveras	SWF	Calaveras County Rock Creek Landfill	12021 Hunt Rd.	Milton	35230	Yes
Colusa	SWF	Maxwell Transfer Station	3852 Co Rd. 99W	Maxwell	95955	
Contra Costa	SWF	West County Resource Recovery	101 Pittsburg Ave.	Richmond	94801	
Del Norte	Local Business	Humboldt Moving and Storage Co	1528 Northcrest Dr.	Crescent City	95531	Yes
El Dorado	SWF	El Dorado Disposal	4100 Throwita Way	Placerville	95667	Yes

County	Type	Site	Address	City	Zip Code	Commercial Volume No-Cost Drop-Off
Fresno	Non-Profit	Coalinga Community Foundation	198 W Forest Ave.	Coalinga	93210	Yes
		Fresno Local Conservation Corps	1805 E California Ave.	Fresno	93706	Yes
		Friant Buyback Center	17108 N Friant Rd.	Friant	93626	Yes
		Goodwill Industries of San Joaquin Valley	5741 E Central Ave.	Fresno	93725	
	Renovator	Fresno Comfort Sleep Mattress	4000 E California Ave.	Fresno	93725	Yes
	SWF	Cedar Avenue Recycling & Transfer	3457 S Cedar Ave.	Fresno	93752	
		City of Firebaugh Sewer Plant	8000 Helm Canal	Firebaugh	93622	
		City of Orange Cove Municipal Yard	802 2nd St.	Orange Cove	93646	
		City of Parlier–Public Works Yard	755 Tulare St.	Parlier	93648	Yes
		City of Reedley	1701 W Huntsman Ave.	Reedley	93654	Yes
		City of San Joaquin	21956 Railroad St.	San Joaquin	93660	Yes
		City of Sanger Corporation Yard	333 North Ave.	Sanger	93657	Yes
		City of Woodlake	595 S Valencia Blvd	Woodlake	93286	Yes
		Coalinga Transfer Station	1255 W Elm St.	Coalinga	93210	
		Kerman MRF and Transfer	15300 W Jensen Ave.	Fresno	93706	
		Kingsburg Transfer Station	1535 Ave 392	Kingsburg	93631	
Mendota Public Works Yard		912 Marie St.	Mendota	93640		
Rice Road Recycling and Transfer Station	10463 N Rice Rd.	Fresno	93730			
Glenn	SWF	Glenn County Transfer Station	5700 County Rd. 33	Artois	95913	Yes
Humboldt	SWF	Humboldt Recycling	2585 Central Ave.	McKinleyville	95519	Yes
		Humboldt Waste Management Authority	1059 W Hawthorne St.	Eureka	95501	Yes
Imperial	SWF	Imperial Landfill	104 E Robinson Rd.	Imperial	92251	Yes
		Salton City Landfill	935 W Hwy 86	Salton City	92275	

County	Type	Site	Address	City	Zip Code	Commercial Volume No-Cost Drop-Off
Inyo	SWF	Independence Landfill	Dump Rd.	Independence	93526	Yes
		Lone Pine Landfill	Substation Rd.	Lone Pine	93545	Yes
		Sunland Landfill	110 Sunland Indian Reservation Rd.	Bishop	93514	Yes
Kern	SWF	Bakersfield Metropolitan Sanitary Landfill	2951 Neumarkel Rd.	Edison	93307	
		Bakersfield Public Drop-Off Center	1900 Roberts Lane	Bakersfield	93308	
		California City Transfer Station	19901 Neuralia Rd.	California City	93505	
		Delano Landfill	11249 Stradley Ave.	Delano	93215	
		Kern Valley Transfer Station	6092 Wulstein Ave.	Kernville	93238	
		Lebec Transfer Station	300 Landfill Rd.	Lebec	93243	
		Mojave Landfill	400 Silver Queen Rd.	Mojave	93501	
		Ridgecrest Landfill	3301 Bowman Rd.	Ridgecrest	93555	
		Taft Landfill	13351 Elk Hills Rd.	Taft	93268	
		Tehachapi Landfill	12001 Tehachapi Blvd.	Tehachapi	93561	
		Tehachapi Transfer Station	416 Dennison Rd.	Tehachapi	93561	
Kings	SWF	Wasco Sanitary Landfill	17621 Scofield Ave.	Shafter	93263	
		Avenal Regional Landfill	1200 Skyline Blvd.	Avenal	93204	Yes
Lake	CRV	Kings Waste and Recycling Authority	7803 Hanford Armona Rd.	Hanford	93230	
		Diamond Recycling	14806 Olympic Dr.	Clearlake	95422	Yes
	Diamond Recycling Center	8426 Lake St.	Lower Lake	95457	Yes	
Lassen	SWF	Eastlake Landfill	16015 Davis Ave.	Clearlake	95422	Yes
	Retailer	Zaengles Furniture and Floor Covering	2800 Main St	Susanville	96130	Yes
Lassen	SWF	Bass Hill Landfill	469-700 Johnstonville Dump Rd.	Susanville	96130	

County	Type	Site	Address	City	Zip Code	Commercial Volume No-Cost Drop-Off
Los Angeles	Non-Profit	Goodwill Industries	3150 N San Fernando Rd.	Los Angeles	90065	
	Renovator	Comfort Bedding Manufacturing	11680 Wright Rd.	Lynwood	90262	Yes
		Gateway Mattress	624 S Vail St.	Montebello	90640	Yes
	SWF	American Transfer Station	1449 W Rosencrans Ave.	Gardena	90249	
		Antelope Valley Landfill	1200 W City Ranch Rd.	Palmdale	93551	
		Burbank Recycle Center	500 S Flower St.	Burbank	91502	
		Carson Street Transfer Station	321 W Francisco St.	Carson	90745	
		Chiquita Canyon Landfill	29201 Henry Mayo Dr.	Castaic	91384	Yes
		City of Lancaster–West Avenue H Yard	615 W Ave H	Lancaster	93534	Yes
		Bel Art Transfer Station	2495 E 68th St.	Long Beach	90805	
		Falcon Refuse Transfer Station	3031 E I St.	Wilmington	90744	
		Grand Central Recycling and Transfer (City of Industry)	17445 Railroad St.	City of Industry	91748	Yes
		Grand Central Recycling and Transfer (Pomona Valley)	1371 E Ninth St.	Pomona	91766	Yes
		Lancaster Landfill & Recycling Center	600 East Ave.	Lancaster	93535	
		Paramount Resource Recycling	7230 Petterson Lane	Paramount	90723	
		Santa Clarita Yard	25772 Springbrook Rd.	Santa Clarita	91350	
South Gate Transfer Station	4489 Aroadine St.	South Gate	90280			
Madera	SWF	Fairmead Landfill	21739 Rd. 19	Chowchilla	93610	
Marin	Non-Profit	Conservation Corps North Bay–Novato	11 Pimentel Ct.	Novato	94949	Yes

County	Type	Site	Address	City	Zip Code	Commercial Volume No-Cost Drop-Off
Mariposa	SWF	Mariposa County Solid Waste Facility	5593 Hwy 49	Mariposa	95338	Yes
Mendocino	SWF	Caspar Transfer Station	15000 Prairie Way	Mendocino	95460	
		C&S Solid Waste Transfer Station	3151 Taylor Dr.	Ukiah	95482	Yes
		Willits Transfer Station	351 Franklin Ave.	Willits	95490	
Merced	SWF	Billy Wright Landfill	17173S Billy Wright Rd.	Los Banos	93635	
		Highway 59 Landfill	7040 N State Hwy 59	Merced	95348	
		Highway 59 Transfer Station	3504 N State Hwy 59	Merced	95341	
Modoc	CRV	Holdoff's Recycling Center	605 N Court St.	Alturas	96101	Yes
Mono	SWF	Mammoth Disposal	59 Commerce Dr.	Mammoth Lakes	93546	Yes
Monterey	SWF	Johnson Canyon Landfill	31400 Johnson Canyon Rd.	Gonzales	93926	Yes
		Jolon Road Transfer Station	52654 Jolon Rd.	King City	93930	Yes
		Madison Lane Transfer Station	1120 Madison Ln.	Salinas	93907	
		Monterey Regional Waste Management District	14201 Del Monte Blvd.	Marina	93933	Yes
		Sun Street Transfer Station	139 Sun St.	Salinas	93901	Yes
Napa	SWF	Clover Flat Resource Recovery Park	4390 Silverado Trail N	Calistoga	94515	
		Devlin Road Transfer Facility	889 Devlin Rd.	American Canyon	94503	
Nevada	CRV	Grass Valley Recycle	875 Idaho Maryland Rd.	Grass Valley	95945	Yes

County	Type	Site	Address	City	Zip Code	Commercial Volume No-Cost Drop-Off
Orange	SWF	CR&R–Stanton Facility	11232 Knott Ave.	Stanton	90680	Yes
		CVT Regional MRF	2775 E Gretta Ln.	Anaheim	92806	
		Madison Materials Facility	1035 E 4th St.	Santa Ana	92701	
		Midway City Sanitary District	14451 Cedarwood Ave.	Westminster	92683	Yes
		Olinda Landfill	1942 Valencia Ave.	Brea	92823	Yes
		Prima Landfill	32250 Avenida La Pata	San Juan Capistrano	92675	Yes
		Rainbow Services	17121 Nichols Ln.	Huntington Beach,	92647	
		Sunset Transfer Station	16122 Construction Circle W	Irvine	92606	
Placer	SWF	Placer County Eastern Regional Sanitary Landfill	900 Cabin Creek Rd.	Truckee	96145	
Plumas	Retailer	Gather Home	138 Willow St.	Chester	96020	
		Quincy Mountain Mattress, LLC	11 Lindan Ave.	Quincy	95971	Yes
Riverside	Renovator	MBC Mattress Company	19270 Envoy Ave.	Corona	92881	Yes
	SWF	Agua Mansa MRF (Robert A Nelson Facility)	1830 Agua Mansa Rd.	Riverside	92509	
		Coachella Valley Transfer Station	87011 Landfill Rd.	Coachella	92236	
		Edom Hill Transfer Station	70-100 Edom Hill Rd.	Cathedral City	92234	
		Lambs Canyon Landfill	16411 Lamb Canyon Rd.	Beaumont	92223	
		Moreno Valley Waste Recycling & Transfer Station	17700 Indian St.	Moreno Valley	92551	
		Perris Recycling and Transfer (CR&R)	1760 Goetz Rd.	Perris	92570	Yes
		Palo Verde Disposal (CR&R)	14701 S Broadway	Blythe	92225	

County	Type	Site	Address	City	Zip Code	Commercial Volume No-Cost Drop-Off
Sacramento	Renovator	Imperial Mattress	3440 La Grande Blvd.	Sacramento	95823	Yes
		Valley Mattress Outlet	4160 14th Ave.	Sacramento	95820	Yes
	Retailer	Beck's Furniture	11840 Folsom Blvd.	Rancho Cordova	95742	Yes
	SWF	Florin Perkins Public Disposal Site	4201 Florin Perkins Rd.	Sacramento	95826	
		Kiefer Landfill	12701 Kiefer Blvd.	Sloughouse	95683	Yes
	North Area Recovery Station (NARS)	4450 Roseville Rd.	North Highlands	95660	Yes	
San Benito	SWF	John Smith Road Landfill	2650 John Smith Landfill	Hollister	95023	
San Bernardino	Public Agency	Helendale Community Services Districts	26540 Vista Rd.	Helendale	92342	
	SWF	Advance Disposal Co. and Recycling Yard	17105 Mesa St.	Hesperia	92345	Yes
		Anacapa Drop Off Center	15164 Anacapa Rd.	Victorville	92345	
		Colton Disposal Facility (CR&R)	2059 E Steel Rd.	Colton	92324	Yes
		Daggett CSD	33703 Second St.	Daggett	92327	
		Victor Valley MRF	1700 Abbey Ln.	Victorville	92394	
West Valley MRF	13373 Napa St.	Fontana	92335			

County	Type	Site	Address	City	Zip Code	Commercial Volume No-Cost Drop-Off
San Diego	Local Business	Impact Junk Removal	507 Broadway, Unit C	El Cajon	92021	Yes
	Non-Profit	Revitalization Jacumba-Boulevard/ Fire Safe/Backcountry Resource Center	33919 Ribbonwood	Boulevard	91905	Yes
		Urban Corps of San Diego County	3030 Moore St.	San Diego	92110	
	SWF	Otay Landfill	1700 Maxwell Rd.	Chula Vista	91911	
		Palomar Transfer Station	5960 El Camino Real	Carlsbad	92008	
		Sycamore Landfill	8514 Mast Blvd.	Santee	92071	
		Waste Management–El Cajon Transfer Station	1001 W Bradley St.	El Cajon	92020	
San Francisco	Non-Profit	Salvation Army San Francisco	1500 Valencia St.	San Francisco	94110	
San Joaquin	Non-Profit	Greater Valley Conservation Corps–Stockton	2040 E Fremont St.	Stockton	95205	Yes
	Renovator	La Popular	120 S Aurora St.	Stockton	95205	Yes
	SWF	City of Manteca	210 E Wetmore Ave.	Manteca	95337	Yes
		Foothill Sanitary Landfill	6484 N Waverly Rd.	Linden	95236	
		Lovelace Transfer Station	2323 E Lovelace Rd.	Manteca	95336	
		North County Recycling Center Landfill	17720 E Harney Ln.	Lodi	95240	
		Tracy Materials Recovery and Solid Waste Transfer Station	30703 S MacArthur Dr.	Tracy	95377	Yes

County	Type	Site	Address	City	Zip Code	Commercial Volume No-Cost Drop-Off
San Luis Obispo	Non-Profit	North County Christian Thrift Shop	9330 El Camino Real	Atascadero	93422	
	SWF	Cold Canyon Landfill	2268 Carpenter Canyon Rd.	San Louis Obispo	93401	
		San Miguel CSD	1765 Bonita	San Miguel	93451	
San Mateo	SWF	Blue Line Transfer	500 E Jaime Ct.	South San Francisco	94080	
		Ox Mountain Landfill	12310 San Mateo Rd.	Half Moon Bay	94019	
		Pescadero Transfer Station	Bean Hollow Rd.	Pescadero	94060	
		Recology of the Coast	1046 Palmetto Ave.	Pacifica	94044	
		Shoreway–South Bay Recycling	333 Shoreway Rd.	San Carlos	94070	
Santa Barbara	SWF	Buellton Recycling Center	97 Commerce Dr.	Buellton	93427	
		Lompoc Sanitary Landfill	700 Avalon Rd.	Lompoc	93436	
		Marborg Recycling Facility	119 N Quarantina St.	Santa Barbara	93103	Yes
		Santa Maria Recycling Center	1850 W Betteravia Rd.	Santa Maria	93455	
		Santa Maria Regional Landfill	2065 E Main St.	Santa Maria	93454	
		South Coast Recycling and Transfer	4430 Calle Real	Santa Barbara	93110	

County	Type	Site	Address	City	Zip Code	Commercial Volume No-Cost Drop-Off
Santa Clara	Non-Profit	Goodwill of Silicon Valley	1080 N 7th St.	Santa Clara	95112	
	SWF	ATT–Leo Recycle	215 Leo Ave.	San Jose	95112	
		Bay Area Scavenger & Recycling	11740 Berryessa Rd.	San Jose	94587	Yes
		Bay Counties SMART Station	301 Carl Rd.	Sunnyvale	94089	
		Green Waste Recovery	625 Charles St.	San Jose	95112	
		Mission Trails Waste Systems	1060 Richard Ave.	Santa Clara	95050	
		Newby Island Landfill	1601 Dixon Landing Rd.	Milpitas	95035	
		Recology Mountain View	935 Terra Bella Ave.	Mountain View	95050	
Santa Cruz	SWF	Ben Lomond Landfill	9351 Newell Creek Rd.	Ben Lomond	95076	
		Buena Vista Landfill	150 Round Tree Ln.	Watsonville	95076	
		City of Watsonville Transfer Station	320 Harvest Dr. Gate 4	Watsonville	95076	
		Dimeo Lane Landfill	605 Dimeo Ln.	Santa Cruz	95060	Yes
Shasta	Retailer	Comfort Zone	3541 S Market St.	Redding	96001	Yes
	SWF	Redding Transfer Station	2225 Abernathy Ln.	Redding	96001	Yes
		West Central Landfill	14095 Clear Creek Rd.	Igo	96001	Yes

County	Type	Site	Address	City	Zip Code	Commercial Volume No-Cost Drop-Off
Sierra	SWF	Alleghany Transfer Station	#1 Alleghany Dump Rd.	Alleghany	95910	
		Loyalton Sanitary Landfill	#1 Garbage Pit Rd.	Loyalton	95936	
		Ramshorn Transfer Station	#1 Ramshorn Rd.	Goodyears Bar	95944	
		Sattley Transfer Station	County Rd. A-23	Calpine	96124	
		Sierra City Transfer Station	County Rd. 528	Sierra City	96125	
Siskiyou	SWF	Black Butte Transfer Station	3710 Springhill Rd.	Mt. Shasta	96067	Yes
		Happy Camp Transfer Station	65600 State Hwy 96	Happy Camp	96039	Yes
		Oberlin Road Transfer Station	2420 Oberlin Rd.	Montague	96064	Yes
		Tulelake Transfer Station	County Rd. 95001	Tulelake	96134	Yes
Solano	Retailer	Wilkerson Company	1064 Horizon Dr., Ste 1	Fairfield	94533	Yes
	SWF	Recology Vacaville Solano	855 1/2 Davis St	Vacaville	95688	Yes
		Recology Vallejo-American Canyon	2021 Broadway.	Vallejo	94589	
Sonoma	Non-Profit	Conservation Corps North Bay–Cotati	365 Blodgett St.	Cotati	94931	Yes
	SWF	Guerneville Transfer Station	13450 Pocket Dr.	Guerneville	95446	
Stanislaus	SWF	Fink Road Landfill	4000 Fink Rd.	Crows Landing	95313	Yes
		Turlock Transfer Station	1100 S Walnut Rd.	Turlock	95380	Yes
Sutter	Retailer	Evans' Furniture	379 Epley Dr.	Yuba City	95991	Yes
Tehama	SWF	Manton Transfer Station	Purple Place (Near Hazen Rd.)	Manton	96059	Yes
		Paynes Creek Transfer Station	Plum Creek Rd. (South of Hooten Ln.)	Paynes Creek	96075	Yes
		Tehama County/Red Bluff Landfill–Waste Connections of California, Inc.	19995 Plymire Rd.	Red Bluff	96080	Yes

County	Type	Site	Address	City	Zip Code	Commercial Volume No-Cost Drop-Off
Tulare	Non-Profit	Visalia Rescue Mission	500 Race St.	Visalia	93292	Yes
	SWF	City of Exeter	350 W Firebaugh	Exeter	93221	Yes
		City of Farmersville	873 S Farmersville Blvd.	Farmersville	93223	
		City of Lindsay	476 Mt Vernon	Lindsay	93247	
		City of Visalia	309-325 N Cain St.	Visalia	93292	
		Pena's Disposal	12094 Ave 408	Cutler	93615	Yes
		Teapot Dome Landfill	21063 Ave 128	Porterville	93257	
Visalia Landfill	8614 Ave 328	Visalia	93291			
Tuolumne	Non-Profit	Greater Valley Conservation Corps–Sonora	14993 Camage Ave.	Sonora	95370	Yes
	SWF	Big Oak Flat Transfer Station	10700 Merrell Rd.	Groveland	95321	Yes
Ventura	Local Business	Pacific Manufacturing and Distribution	805 Ventura Blvd.	Oxnard	93036	Yes
	SWF	Agromin–California Wood Recycling	2801 Madera Rd.	Simi Valley	93065	
		Del Norte Regional Recycling and Transfer	111 S Del Norte Blvd.	Oxnard	93030	
		Gold Coast Recycling	5275 Colt St.	Ventura	93003	
Yolo	SWF	Esparto Transfer Station	27075 County Rd. 19A	Esparto	95627	
		Recology Davis	2727 2nd St.	Davis	95618	
		Yolo County Central Landfill	44090 Co. Rd. 28H	Woodland	95776	Yes
Yuba	SWF	Recology Yuba-Sutter	3001 N Levee Rd.	Marysville	95901	

Commercial Sites

County	Type	City	Zip
Humboldt	Local Business	Eureka	95501
Mendocino	SWF	Ukiah	95482
Siskiyou	Retailer	Yreka	96097
Tuolumne	Retailer	Sonora	95370

Bulky Item Collection

County	Site	Service Area
Alameda	Alameda County Industries	Cities of Alameda, San Leandro, San Ramon & Castro Valley Sanitary District
	Pleasanton Garbage Company	Cities of Dublin, Pleasanton
Butte	Neal Road Recycling and Waste Facility	City of Chico, Unincorporated Butte County
	Oroville Transfer Station	City of Chico, Unincorporated Butte County
Del Norte	Recology Del Norte	City of Crescent City, Unincorporated Del Norte County
El Dorado	El Dorado Disposal	Cameron Park Community Services District, City of Placerville, El Dorado Hills Community Services District, Unincorporated El Dorado County
Fresno	City of Sanger Corporation Yard	City of Sanger
Humboldt	Humboldt Waste Management Authority	Cities of Arcata, Eureka, Unincorporated Community of Fieldbrook
Imperial	Imperial Landfill	Cities of Brawley, Calexico, Imperial
Kern	California City Transfer Station	California City
Lassen	Bass Hill Landfill	City of Susanville, Unincorporated Lassen County

County	Site	Service Area
Los Angeles	Athens–City of Industry	Cities of Azusa, Bell Gardens, Covina, Monrovia, Monterey Park, Norwalk
	Baldwin Park Yard	San Gabriel Valley
	Burbank Recycle Center	City of Burbank
	City of Long Beach Public Works Yard	City of Long Beach
	City of Los Angeles	City of Los Angeles
	Glendale Public Works Yard	City of Glendale
	Huntington Park Public Works Yard	City of Huntington Park
	Public Works Yard	City of Claremont
	Santa Clarita Yard	City of Santa Clarita
	Transfer Station	City of Culver City
	Waste Resources and Recovery Transfer Station	Cities of Gardena, Hawaiian Gardens, Lynnwood, Carson
Madera	City of Madera–Public Works	City of Madera
Monterey	Johnson Canyon Landfill	Cities of Gonzalez, Greenfield, Soledad
	Monterey Regional Waste Management District	Cities of Carmel-by-the-Sea, Del Rey Oaks, Marina, Pacific Grove, Pebble Beach Community Services District, Salinas, Sand City, Seaside, Unincorporated Monterey County
Orange	CR&R–Stanton Facility	Cities of Costa Mesa, Dana Point, La Habra, Laguna Hills, Laguna Niguel, Lake Forest, Newport Beach, Orange, San Clemente, San Juan Capistrano, Stanton, Tustin, Whittier
	CVT Regional MRF	Cities of Anaheim, Brea, Chino Hills, Fullerton, Garden Grove, La Habra Heights, Placentia, Villa Park, Yorba Park
	Midway City Sanitary District	City of Westminster
	Rainbow Services	Cities of Fountain Valley, Huntington Beach
	Sunset Transfer Station	Cities of Irvine, Laguna Beach, Laguna Woods, Mission Viejo
	Ware Disposal Fullerton Yard	Cities of Charter Oak, Covina
Placer	Placer County Eastern Regional Sanitary Landfill	City of Truckee

County	Site	Service Area
Riverside	Agua Mansa MRF (Robert A Nelson Facility)	Cities of Jurupa Valley, Rialto
	Coachella Valley Transfer Station	Cities of Coachella, Indio, La Quinta, Mecca, Thermal
	Edom Hill Transfer Station	Cities of Cathedral, Indian Wells, Palm Desert, Rancho Mirage
	Moreno Valley Waste Recycling & Transfer Station	Cities of Beaumont, Menifee, Moreno Valley, Murrieta, Riverside, Wildomar
Sacramento	City of Folsom–Corporation Yard	City of Folsom
	Kiefer Landfill	Unincorporated Sacramento County
	North Area Recovery Station	Unincorporated Sacramento County
San Bernardino	Advance Disposal Co.–Best Way Disposal Co., Inc.	City of Hesperia
	Anacapa Drop Off Center	City of Victorville
	Barstow Yard	Cities of Barstow, Unincorporated San Bernardino County
	City of Redlands–Public Works Yard	City of Redlands
	Colton Disposal Facility (CR&R)	Cities of Colton, Loma Linda
	West Valley MRF	City of Fontana
San Diego	Palomar Transfer Station	Cities of Carlsbad, Oceanside
San Joaquin	City of Manteca	City of Manteca
San Mateo	Daly City	City of Daly City
	Recology San Bruno	City of San Bruno
Santa Barbara	Marborg Recycling Facility	City of Santa Barbara, Unincorporated Santa Barbara County
Santa Clara	Green Waste Recovery	Burbank Sanitary District, Unincorporated Santa Clara County
Santa Cruz	Ben Lomond Landfill	City of Capitola, Scotts Valley, Unincorporated Santa Cruz County
	Buena Vista Landfill	City of Capitola, Scotts Valley, Unincorporated Santa Cruz County
Solano	Recology Vacaville Solano	Unincorporated Solano County, City of Vacaville
	Recology Vallejo–American Canyon	Cities of American Canyon, Vallejo
Sonoma	Recology Sonoma Marin–Petaluma Yard	Bolinas Community Public Utility District, Cities of Novato, Stinson Beach County Water District, Unincorporated Marin County
	Recology Sonoma Marin–Santa Rosa Yard	Cities of Cloverdale, Cotati, Healdsburg, Petaluma, Rohnert Part, Santa Rosa, Unincorporated Sonoma County
	Sonoma County Resource Recovery	City of Windsor

County	Site	Service Area
Stanislaus	Turlock Transfer Station	City of Turlock, Unincorporated Stanislaus County Area 3 & 4
Tehama	Tehama County/Red Bluff Landfill	Cities of Corning, Red Bluff, Tehama, Unincorporated Tehama County
Ventura	Gold Coast Recycling	Unincorporated Ventura County
Yolo	Yolo County Central Landfill	City of West Sacramento, Winters
Yuba	Recology Yuba–Sutter	Cities of Live Oak, Marysville, Wheatland, Yuba City, Unincorporated Sutter County, Unincorporated Yuba County

Recycling Facilities

Alameda

Site	Address	City	Zip	Public Collection Site?	Commercial Collection Site?	Offered Consumer Incentive Payment?
DR3	7041 Las Positas Rd.	Livermore	94550	No	Yes	No
Green Mattress Recycling	7150 Patterson Pass Rd.	Livermore	94550	Yes	Yes	Yes

Fresno

Site	Address	City	Zip	Public Collection Site?	Commercial Collection Site?	Offered Consumer Incentive Payment?	Termination Date
Rest In Peace	2360 S Orange Ave.	Fresno	93725	Yes	Yes	Yes	12/1/2020
Xtraction Inc.	2702 S Maple Ave.	Fresno	93702	Yes	Yes	No	11/30/20
Xtraction Inc.	2360 S Orange Ave.	Fresno	93725	Yes	Yes	Yes	

Los Angeles

Site	Address	City	Zip	Public Collection Site?	Commercial Collection Site?	Offered Consumer Incentive Payment?	Termination Date
Cristal Materials, Inc.	510 W Carob St.	Compton	90220	Yes	Yes	Yes	
Cristal Materials, Inc.	6825 McKinley St.	Los Angeles	90001	Yes	Yes	Yes	
Cristal Materials, Inc.	7020 Stanford Ave.	Los Angeles	90001	Yes	Yes	Yes	10/1/2020
R5 Recycling	1705 Mountain Ave.	Monrovia	91016	Yes	Yes	Yes	12/18/2020

Riverside

Site	Address	City	Zip	Public Collection Site?	Commercial Collection Site?	Offered Consumer Incentive Payment?	Termination Date
R5 Recycling	84 Business Park	Perris	92571	Yes	Yes	Yes	12/31/2020

San Bernardino

Site	Address	City	Zip	Public Collection Site?	Commercial Collection Site?	Offered Consumer Incentive Payment?	Termination Date
Mat Services, LLC	1020 S Mildred Ave., Building D	Ontario	91761	Yes	Yes	Yes	

San Joaquin

Site	Address	City	Zip	Public Collection Site?	Commercial Collection Site?	Offered Incentive Payment?	Consumer Termination Date
DR3	4447 S Airport Way	Stockton	95206	Yes	Yes	Yes	

Santa Barbara

Site	Address	City	Zip	Public Collection Site?	Commercial Collection Site?	Offered Incentive Payment?	Consumer Termination Date
Cleaner Earth Company	504 S Western Ave.	Santa Maria	93458	Yes	Yes	Yes	

Yolo

Site	Address	City	Zip	Public Collection Site?	Commercial Collection Site?	Offered Incentive Payment?	Consumer Termination Date
DR3	1233 Commerce Ave., Suites C and D	Woodland	95776	Yes	Yes	Yes	

Collection Events

County	City	Date	Event	Address	Zip
Alameda	Oakland	1/18/2020	Cherryland Collection Event	20095 Mission Blvd/Corner of Hampton and Mission Blvd	94541
		1/25/2020	City of Oakland Block Party Collection Event	7101 Edgewater Drive North Employee Parking Lot	94621
		2/15/2020	Cherryland Collection Event	20095 Mission Blvd/Corner of Hampton and Mission Blvd	94541
		2/29/2020	City of Oakland Block Party Collection Event	7101 Edgewater Drive North Employee Parking Lot	94621
Amador	Jackson	11/15/2020	Amador County Clean-Up Event	Amador County Airport	95642
	Pioneer	11/7/2020	Amador County Fire Prevention Community Clean-Up Event	Pioneer Mace Meadows Golf Course Parking Lot	95666
Colusa	Williams	3/7/2020	Colusa County Collection Event	5717 E St.	95987
		3/14/2020	Colusa County Collection Event	5714 E St.	95987
		3/21/2020	Colusa County Collection Event	5715 E St.	95987
		3/28/2020	Colusa County Collection Event	5716 E St.	95987
Contra Costa	Brentwood	9/12/2020	City of Brentwood Collection Event	2301 Elkins Way	94513
		9/19/2020	City of Brentwood Collection Event	2301 Elkins Way	94513
		9/26/2020	City of Brentwood Collection Event	2301 Elkins Way	94513
		10/3/2020	City of Brentwood Collection Event	2301 Elkins Way	94513
	Hercules	6/27/2020	City of Hercules Collection Event	1000 Sycamore Ave.	94547
	Richmond	8/29/2020	Hilltop Church of Christ One day HHW & Mattress Drop Off Event	3301 Morningside Dr.	94803
		9/19/2020	Galileo Club HHW and Mattress Drop Off Event	371 S 23rd St.	94804

County	City	Date	Event	Address	Zip
Fresno	Coalinga	8/15/2020	Coalinga Community Clean-Up Event	1255 W Elm Ave.	93210
		11/14/2020	City of Coalinga Fall Community Clean-Up Event	1255 W Elm St.	93210
	Firebaugh	10/26/2020	City of Firebaugh Community Clean-Up Event	8000 Helm Canal Rd.	93622
	Mendota	8/5/2020	City of Mendota Community Clean-Up Event	912 Marie St.	93640
		11/18/2020	City of Mendota Clean-Up Event	912 Marie St.	93640
	Reedley	10/24/2020	City of Reedley Fall Clean-Up Event	City of Reedley Sports Park	93654
	Sanger	10/24/2020	City of Sanger Clean-Up Event	333 North Ave.	93657
	Stratford	12/5/2020	Armona /Stratford–Kings County Clean-Up Event	Armona Community Services District and Stratford Public Utilities District	93202
Kern	Bakersfield	11/7/2020	Meadows Field International Clean-Up Event	1401 Skyway Dr.	93308
		11/7/2020	Kern Medical Center Clean-Up Event	1700 Mt. Vernon Ave.	93306
		11/7/2020	Kern County Fairgrounds Clean-Up Event	1142 S P St.	93307
Los Angeles	Lancaster	2/8/2020	LA County DPW Road Yard #555 Collection Event	17341 East Ave. J	93535
	Quartz Hill	2/15/2020	LA County DPW Road Yard #551 Collection Event	4859 West Ave. L-12	93536
	Santa Monica	1/25/2020	City of Santa Monica Collection Event	2500 Michigan Ave.	90404
Madera	Chowchilla	9/21/2020	City of Chowchilla Collection Event	Chowchilla City Corporation Yard	93610

County	City	Date	Event	Address	Zip
Marin	San Rafael	6/27/2020	City of San Rafael Collection Event	51 Canal St.	94901
		7/25/2020	City of San Rafael Collection Event	52 Canal St.	94901
		8/22/2020	City of San Rafael Collection Event	50 Canal St.	94901
Merced	Delhi	2/15/2020	City of Delhi Collection Event	Fourth & Gordon St.	95315
	Dos Palos	10/3/2020	City of Dos Palos Collection Event	1937 Blossom St.	93620
	Gustine	10/10/2020	City of Gustine Collection Event	750 East Ave.	95322
	Livingston	10/24/2020	City of Livingston Collection Event	2238 Walnut Ave.	95334
	Los Banos	3/7/2020	City of Los Banos Clean-Up Event	Los Banos Fairgrounds	93635
		9/19/2020	City of Los Banos Clean-Up Event	Los Banos Fairgrounds	93635
Santa Nella	3/7/2020	City of Santa Nella Collection Event	West Comet Road & Venus Circle	95322	
Placer	Lincoln	10/17/2020	Western Placer Waste Management Authority Collection Event	3195 Athens Ave.	95648
Sacramento	Winters	2/8/2020	City of Winters Collection Event	7 East Baker St.	95694
San Francisco	San Francisco	11/7/2020	SFCC Mattress Recycling Event	Fort Mason Center for Arts and Culture	94123
San Joaquin	Escalon	7/18/2020	City of Escalon Collection Event	1055 Escalon Ave.	95320
	Stockton	12/12/2020	City of Stockton Collection Event	Weston Ranch High School	95206
Siskiyou	Fort Jones	7/18/2020	Fort Jones Cleanup Day Collection Event	11223 S Hwy. 3	96032

County	City	Date	Event	Address	Zip
Sonoma	Cloverdale	2/21/2020	City of Cloverdale Collection Event	1 Citrus Fair Dr.	95425
		10/10/2020	City of Cloverdale Collection Event	501 Asti Rd.	95425
	Petaluma	12/5/2020	City of Petaluma Collection Event	Lucchesi Park 320 N McDowell Blvd.	94954
	Rohnert Park	9/12/2020	City of Rohnert Park Collection Event	5401 Snyder Ln.	94928
	Santa Rosa	1/3/2020	City of Santa Rosa Collection Event	50 Mark West Springs Rd.	95403
		8/15/2020	Oakmont Community Center Collection Event	6633 Oakmont Dr.	95409
	Sebastopol	3/14/2020	City of Graton Collection Event	3750 Gravenstein Hwy. N	95472
Windsor	10/3/2020	City of Windsor Collection Event	9291 Old Redwood Hwy. #200	95492	
Trinity	Hayfork	10/9/2020	City of Hayfork Collection Event	372 Hayfork Dump Rd.	96041
	Weaverville	10/10/2020	City of Weaverville Collection Event	173 Tom Bell Rd.	96093
Tulare	Visalia	8/22/2020	City of Visalia Dump on Us Event	Corporation Yard 335 Cain St.	93291
		10/17/2020	City of Visalia Dump on Us Event	Corporation Yard 335 Cain St.	93291
Yuba	Wheatland	6/27/2020	City of Wheatland Cleanup Day Collection Event	103 C St.	95692

Appendix C: Program Operations Materials

CALIFORNIA MATTRESS RECYCLING STANDARDS

The Mattress Recycling Standards (Standards) define the minimum requirements to be an approved Recycler for the Mattress Recycling Council (MRC). Under these Standards, mattresses must be managed and processed in a manner that adequately safeguards the environment, industry employees and consumers. The Standard also includes data tracking and reporting requirements.

The MRC reserves the right at its discretion to review and revise these Standards.

For purposes of these Standards, the term “mattress” should be interpreted to include both mattresses and foundations (or box-springs).

Background

The MRC is a non-profit organization formed by the International Sleep Products Association (ISPA) to develop and implement mattress recycling programs in states with laws requiring recycling of discarded mattresses.

Recyclers must comply with these Standards, contract terms and conditions and all legislative and regulatory requirements. Recyclers must have transparent operations, clear and documented recycling procedures and accurate tracking of all mattresses and components (including non-recyclable waste). All Recyclers will be audited under these Standards.

Disclaimer

The MRC does not intend for these Standards to constitute or provide legal guidance of any kind. The Recycler must be aware of and abide by all local, state, or federal laws and regulations applicable to the management of post-consumer mattresses or the business operation of the Recycler. In the event that these Standards are inconsistent with any such laws or regulations, the laws or regulations take precedence, and the Recycler must inform the MRC of such inconsistency.

1. General Requirements

Each Recycler shall:

- 1.3. Possess a current and valid business license and meet all applicable local, state and federal requirements for providing the type of recycling services required by the MRC.
- 1.4. Possess valid state approved permits, plans, and approvals, as applicable.

- 1.5. Comply, and be in good-standing, with all applicable federal, state, and local regulations including but not limited to:
 - Department of Transportation (DOT) if providing any transportation services
 - Occupational Safety and Health Administration (OSHA) and applicable local and state health and safety regulations
 - Local and state fire department regulations, fire and building codes and other applicable building and occupancy safety requirements
- 1.6. Possess Commercial General Liability Insurance, including coverage for bodily injury, property damage, complete operations and contractual liability with combined single limits of not less than \$1 million per occurrence and \$2 million aggregate. Recycler's policy must be endorsed to name MRC, its directors, officers, employees, agents, assigns, as Additional Insureds. Recycler must carry its own Business Auto and Workers Compensation policies. Recycler shall require all third parties that it uses to provide any services under its contract with MRC to comply with the same insurance requirements specified in these Standards.
- 1.7. List the MRC as an additional insured party.
- 1.8. Possess and maintain in good standing workers compensation and unemployment insurance coverage through a state program or through private insurance policy or sufficient self-insurance coverage.
- 1.9. Maintain all records for a minimum of 4 years, including but not limited to shipping documents (both for goods received and shipped), processing, material disposal and sales records.
- 1.10. Develop and keep current a written plan that assures:
 - 1.8.1. proper closure of the Recycler's facility or site in the event of sale, closure, abandonment, bankruptcy, any form of dissolution of the Recycler, or for any other reason;
 - 1.8.2. against abandonment of any mattresses, mattress materials, or other products or materials processed by the Recycler in the event of closure; and
 - 1.8.3. proper remediation of any contamination to the Recycler's facility or site in accordance with all applicable local, state and federal laws and regulations.

As part of that plan, the Recycler must obtain a bond or other financial instrument sufficient to pay for the closure activities described in the plan in the event that the Recycler itself is financially unable to perform all or some of such activities. The Recycler shall make such plan and bond or other financial instrument available for inspection by the MRC upon request.

- 1.11. Maintain a process to provide written notice of closure to the MRC with a minimum of 90-days advance notice.

- 1.12. Maintain a process to provide written notice to the MRC of any incidents that required the assistance of first responders within 24 hours of the occurrence. Provide written notice of any corresponding regulatory orders, fines or other governmental or administrative actions taken within 48 hours of receiving such orders or fines.
- 1.13. Maintain a documented process to record and track accidents, injuries or violations and any corresponding corrective and/or preventive actions taken.
- 1.14. Maintain a documented process to identify and communicate physical, mechanical, biological or pathogenic hazards and severity of such hazard to employees, and any corresponding corrective and/or preventive actions taken.
- 1.15. Maintain a documented process to identify and communicate potential fire hazards and severity of such hazards to employees, and any corresponding corrective and/or preventive actions taken.

2. Material Processing

Each Recycler shall implement and maintain a documented plan for deconstructing mattresses, which shall at a minimum require the Recycler to:

- 2.1. Fully disassemble the mattresses.
- 2.2. Recycle at least 75% by weight of the mattresses it processes by selling such material in appropriate markets for use in making new materials or products.
- 2.3. Minimize the quantity of material disposed of through landfills, incineration, or other non-recycling avenues.
- 2.4. Maintain a written policy describing how each mattress type and material (including pocket coils) will be processed.
- 2.5. Process all mattresses within 30 days of receipt at facility.
- 2.6. List criteria applied in determining when a given mattress cannot be processed.

3. Material Tracking

Each Recycler shall implement and maintain a documented plan to track and control mattresses entering their processing facilities and the flow of recyclable and non-recyclable materials generated through mattress deconstruction. The plan shall at minimum require the following:

- 3.1. Weigh all in-bound mattresses.
- 3.2. Maintain in-house or use third party annually calibrated and certified scale to weigh all in-bound and outbound materials on-site or document all out-bound shipments using third party calibrated and certified scales.
- 3.3. Maintain daily records of all receipts of used mattresses, mattress processing, sales or other dispositions of recycled or non-recyclable materials, and inventories.

- 3.4. Provide the MRC records for all parties providing discarded mattresses to Recycler in exchange for a collector incentive, including quantities received from and incentives paid to each party, and link such information to the inventory records required in 3.3.
- 3.5. Provide the MRC a list of all purchasers of recycled materials, and notify the MRC of any changes to that list at least 10 business days in advance (the MRC will treat this information as confidential). Recycler must obtain written approval from MRC for new facilities.
- 3.6. Train employees on how to prepare and maintain all necessary records and other documentation related to the receipt, processing, inventory and disposition of mattress and mattress materials.
- 3.7. Provide certificates of recycling for all material received and processed.

4. Downstream Due Diligence

Each Recycler shall have processes in place to identify, audit and approve all purchasers of recycled materials. The processes shall at a minimum require:

- 4.1. Annual desk audits to verify each purchaser's compliance with all applicable local, state and federal environmental and other requirements, and review of each purchaser's operating permits, environmental compliance permits, business licenses, insurance and certifications.

5. Bed Bug Management

Each Recycler shall implement and maintain a documented plan to identify and mitigate bed bug infestation in the facility and among employees. Components of the plan shall, at minimum, address the following provisions:

- 5.1. Document that all employees attended bed-bug identification and mitigation training.
- 5.2. Post bed bug identification posters in prominent work place location to encourage proactive identification and isolation of contaminated mattresses.
- 5.3. Clearly identify how infested mattresses will be isolated and either decontaminated or disposed.
- 5.4. Track the number and if possible, source of contaminated units.



 **Mattress Recycling Council®**

**BYE BYE MATTRESS
CALIFORNIA
COLLECTION GUIDELINES
PUBLISHED NOVEMBER 2020**



bye bye mattress®

A Program of the Mattress Recycling Council

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About the Guidelines

Staff at all participating collection sites must be knowledgeable regarding these guidelines before accepting mattresses. For simplicity, these guidelines will refer to mattresses and box springs as mattresses. These guidelines describe the program and what is required to participate. MRC reserves the right to update, change, modify, amend, add or remove terms or otherwise alter these guidelines at any time with or without prior notice.

About the Mattress Recycling Council

In 2013, California enacted Senate Bill 254 as amended which requires mattress manufacturers to create a recycling program for mattresses discarded in the state. The bedding industry established the Mattress Recycling Council (MRC) to develop and operate the mattress recycling program known as Bye Bye Mattress.

What MRC Provides

MRC provides the following to participating collection sites:

- A collection container to store mattresses that is appropriate for the number of mattresses that the collection site expects to generate and the site's available space
- Transportation from the collection site to a contracted recycler
- No-cost mattress recycling services

CONTACTS

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Monterey, San Benito, San Joaquin,
Stanislaus, Tulare, Tuolumne

PROGRAM MATERIALS

INCLUDED PRODUCTS

Mattresses: Defined as any sleep surface covered with ticking or fabric that contains resilient material such as steel innersprings, foam, fiber or other filling or upholstery materials, used alone or in combination, regardless of size or shape. This definition includes foam mattresses.

Futons: See mattress definition above. Futon mattresses must be detachable from the frame or base to be accepted. (Futon mattresses that do not detach from the frame or base are not included.)

Box springs (also commonly called foundations): A ticking or fabric-covered structure used to support a mattress or sleep surface and may be comprised of a frame, foam, springs or other structure, or other materials, used alone or in combination, regardless of whether the product is stationary or adjustable.

All items accepted for recycling by MRC must have been used and discarded in the state of California.



A participating collection site may not charge for mattresses that are dropped off by individuals at its site and recycled through the program.

PROGRAM MATERIALS

EXCLUDED PRODUCTS

- Adjustable bases not covered in ticking or fabric
- Air mattresses that contain no upholstery material (such as camping beds)
- Car beds
- Collapsible roll-away beds
- Fold-out sofa beds
- Futon frames or bases
- Juvenile products including, carriages, baskets, dressing tables, strollers, playpens, infant carriers, lounge pad, crib bumpers
- Loose bedding, blankets or sheets
- Mattresses infested with bed bugs or other living organisms
- Mattress pads and toppers
- Metal bed frames
- Out-of-state mattresses
- Pillows and cushions
- Severely damaged, twisted, wet, frozen or soiled mattresses
- Sleeping bags
- Water beds



PROGRAM MATERIALS

MATTRESS INSPECTION AND EXAMINATION

Collection site staff should screen incoming mattresses to determine whether they are suitable for recycling and should remove mattresses that are:

- Excessively wet or frozen
- Severely twisted, punctured or crushed
- Infested with bed bugs or other living organisms
- Exceptionally soiled or moldy

Mattresses not suitable for recycling should be disposed of through your existing solid waste stream.

Bed Bug Identification

Mattresses and box springs infested with bed bugs are unacceptable for recycling and should be disposed of through your existing solid waste stream. Staff at collection sites should evaluate program materials for evidence of bed bug infestation. A bed bug training webinar is available on the Mattress Recycling Council's website. The webinar focuses on dispelling health-related myths, bed bug identification and best practices for protecting facility staff. It can be found at mattressrecyclingcouncil.org/resources.



Bed bugs are tan to brown in color, but may appear redder if they have fed.

Adult Bed Bugs are dorsally flat insects, broadly oval and the size of an apple or melon seed (one-quarter of an inch).

Nymphs look like adults in shape but are smaller.

Eggs are white and barrel-shaped.

Signs of bed bug activity may be more obvious than the insects themselves. Look for clusters of dark spots or smudges on mattresses (fecal spots), especially along seams. Eggs, shed skins and all life stages of bed bugs may also be present in these 'soiled' areas.



For more information on bed bugs, please refer to the resources made possible by the **Connecticut Coalition Against Bed Bugs** at www.ct.gov/caes/CCABB

MATERIALS COLLECTION & HANDLING

Each collection site will have unique operational considerations. Participating sites must make their own decisions about how to best manage their operations in the safest manner possible in accordance with applicable laws. At a minimum, each participating site must meet these requirements:

MINIMUM PROGRAM REQUIREMENTS	
SITE	Each collection site must be secure with adequate space and staffing to handle and store acceptable mattresses.
PERMITS	Each collection site must have knowledge of and comply with all applicable federal, state and local laws. These may include, but are not limited to, zoning requirements, state permit requirements and OSHA or other workplace requirements. Please contact your Local Enforcement Agency (LEA) to confirm whether your site is in compliance with all applicable notifications or requirements for accepting mattresses for recycling at your site. In many cases, this will be your county or local Public Health Department.
INSURANCE	Each collection site must maintain general liability insurance of at least \$1,000,000 per occurrence.
TRAINING	Staff at each collection site must be trained and knowledgeable regarding these guidelines before accepting mattresses for recycling.
STORING & LOADING MATTRESSES See page 7 for photos and guidelines	Collection sites must keep mattresses dry by storing in weatherproof containers or under cover to maximize their recyclability. In addition, all collection sites must: <ul style="list-style-type: none"> • Make every effort to place mattresses in MRC-designated storage containers immediately upon acceptance • Keep mattresses intact and not intentionally crush or puncture them • Efficiently stack mattresses to maximize the number of units loaded in each storage container • Provide oversight to keep unacceptable items out of MRC-designated storage containers • Remove any non-program materials from MRC-designated storage containers before transport to MRC recyclers • Practice good housekeeping standards and keep storage containers and program materials in a neat and orderly condition
SITE ACCESS	Collection sites must allow MRC access to confirm compliance with these guidelines.

MATERIALS COLLECTION & HANDLING

LOADING MATTRESSES IN STORAGE CONTAINERS

Expected number of mattresses that should fit in various container sizes:

Container Type	Number of Mattresses
20-foot sea container	30 to 45
28-foot trailer	60 to 95
40-foot sea container	75 to 95
40-yard roll-off container	35 to 50
48-foot trailer	110 to 180
53-foot trailer	125 to 190

Mattresses and box springs must be packed as efficiently as possible to maximize the number of units in each container.



TRANSPORTATION & PROCESSING

TRANSPORTERS

MRC will assign each collection site a transporter to provide a storage container and transport services.

- MRC-contracted transporters will provide participating locations with evidence of automobile insurance coverage of at least \$1,000,000 per occurrence
- Each collection site must notify transporter at least two business days before a storage container is full of mattresses
- The assigned transporter will pick up full containers and drop off an empty container at the same time
- On the scheduled pick up day, the collection site must make the collection container readily accessible to the transporter
- At the time of pick-up, collection site staff must be present to sign a three-part Bill of Lading (BOL) supplied by the transporter that details the quantity of mattresses in the container and must provide appropriate copies of the BOL to the transporter

A collection site may choose to provide its own storage containers and transportation at its own cost. These locations must contact the recycler directly to arrange for a convenient drop-off time.

RECYCLERS

Recyclers under contract with MRC will meet established recycling standards and accurately account for all mattresses received, the mattress components recycled (e.g., foam, steel, wood, fiber, etc.) and any residual disposal. Collection sites will be assigned an MRC recycler to best service your facility.



RECORDKEEPING

Bill of Lading:

A Bill of Lading (BOL) will be provided by the transporter. Before a full container leaves the site, the BOL must be completed and signed by facility staff.

PROGRAM WITHDRAWAL & TERMINATION

A collection site's participation in the Bye Bye Mattress program in California is voluntary. Either party may withdraw from participation in accordance with the terms in your contract. Written notice to the other party is required. MRC reserves the right to remove any collection site not in compliance with these guidelines from further participation in the program.





 **Mattress Recycling Council®**

BYE BYE MATTRESS
COMMERCIAL
VOLUME PROGRAM
COLLECTION GUIDELINES

CALIFORNIA | MAY 2020



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These guidelines describe the program and what your facility (collection site) needs to do to participate. For simplicity, these guidelines will refer to mattresses and box springs as mattresses. MRC reserves the right to update, change, modify, amend, add or remove terms or otherwise alter these guidelines at any time with or without prior notice.

ABOUT THE PROGRAM

Mattress Recycling Council

The Mattress Recycling Council (MRC) is a nonprofit organization formed by the bedding industry to operate the Bye Bye Mattress recycling program in states that have enacted mattress recycling laws – California, Connecticut and Rhode Island.

In each of these states households and businesses now have no-cost options to recycle mattresses. Businesses may recycle through the Commercial Volume Program by dropping off units directly at a participating location or eligible entities can arrange transportation with MRC. Households may directly recycle through a local collection site or event or indirectly through a residential bulky item curbside collection program or retailer that takes back old units when delivering new ones.

Bye Bye Mattress is made possible when consumers purchase a mattress or box spring. Fees vary by state and each state fee funds that state's program. The fee is primarily used to establish collection sites and events, transport mattresses from those locations to recyclers and cover the cost to disassemble the mattresses. Portions of the fee are also used for combatting illegal dumping, researching improvements to the recycling process and identifying new uses for materials, as well as conducting public education and outreach.

Commercial Volume Program

MRC provides California businesses and organizations the following opportunities to recycle mattresses at no-cost.

- Any business or organization may drop off any number of units at a participating recycler. Contact the desired location to make arrangements. View the current listing at: byebyemattress.com/programs-by-state/ca-commercial-sites/
- Any business or organization may drop off units at a site that is accepting commercial volume at no-cost. Unit limits may apply or an appointment may be required. View the current listing at: byebyemattress.com/programs-by-state/ca-commercial-sites/
- Eligible entities (ie: retailers, hotels, and educational institutions) with at least 100 units to recycle can request transportation services. 14 days advance notice required. Contact MRC for details.

Contact:

Joy Broussard, 707-307-3052
jbroussard@mattressrecyclingcouncil.org

PICKUP ELIGIBILITY AND PARTICIPATION REQUIREMENTS

MRC provides no-cost transportation and recycling of mattresses to eligible entities (ie: retailers, hotels, and educational institutions) with at least 100 units to discard. All units must have been used and discarded in California and MRC requires 14 days notice to secure transportation.

Eligibility

RETAILERS

- Must be registered with MRC, remitting the recycling fees and compliant with all provisions of California's Used Mattress Recovery and Recycling Act.
- Must have accumulated a minimum of 100 units. Partnering with other local businesses, organizations or allowing public drop-off to reach the minimum is permitted.
- Those collecting at least 100 units monthly may request a permanent trailer.

HOTELS

- Must have accumulated a minimum of 100 units. Partnering with other local businesses, organizations or allowing public drop-off to reach the minimum is permitted.

EDUCATIONAL INSTITUTIONS

- Must have accumulated a minimum of 100 units. Partnering with other local businesses, organizations or allowing public drop-off to reach the minimum is permitted.

Participation

To receive MRC's assistance with transporting and recycling mattresses, the eligible entity must:

- Complete a registration form and return it no later than 14 days in advance of the desired pickup date.
- Agree to follow these guidelines.
- Provide a collection area that is capable of allowing access to a 53-foot trailer.
- Provide a minimum of two staff members to assist with loading units into the provided trailer.

PROGRAM MATERIALS

INCLUDED PRODUCTS

Mattresses: Defined as any sleep surface covered with ticking or fabric that contains resilient material such as steel innersprings, foam, fiber or other filling or upholstery materials, used alone or in combination, regardless of size or shape. This definition includes foam mattresses.

Futons: See mattress definition above. Futon mattresses must be detachable from the frame or base to be accepted. (Futon mattresses that do not detach from the frame or base are not included.)

Box springs (also commonly called foundations): A ticking or fabric-covered structure used to support a mattress or sleep surface and may be comprised of a frame, foam, springs or other structure, or other materials, used alone or in combination, regardless of whether the product is stationary or adjustable.

All items accepted for recycling by MRC must have been used and discarded in the state of California.



A participating collection site may not charge for mattresses that are dropped off by individuals at its site and recycled through the program.

PROGRAM MATERIALS

EXCLUDED PRODUCTS

- Adjustable bases not covered in ticking or fabric
- Air mattresses that contain no upholstery material (such as camping beds)
- Car beds
- Collapsible roll-away beds
- Fold-out sofa beds
- Futon frames or bases
- Juvenile products including, carriages, baskets, dressing tables, strollers, playpens, infant carriers, lounge pad, crib bumpers
- Loose bedding, blankets or sheets
- Mattresses infested with bed bugs or other living organisms
- Mattress pads and toppers
- Metal bed frames
- Out-of-state mattresses
- Pillows and cushions
- Severely damaged, twisted, wet, frozen or soiled mattresses
- Sleeping bags
- Water beds



PROGRAM MATERIALS

MATTRESS INSPECTION AND EXAMINATION

Facility staff should screen incoming mattresses to determine whether they are suitable for recycling and should remove mattresses that are:

- Excessively wet or frozen
- Severely twisted, punctured or crushed
- Infested with bed bugs or other living organisms
- Exceptionally soiled or moldy

Mattresses not suitable for recycling should be disposed of through your existing solid waste stream.

Bed Bug Identification

Mattresses and box springs infested with bed bugs are unacceptable for recycling and should be disposed of through your existing solid waste stream. Facility staff should evaluate program materials for evidence of bed bug infestation. A bed bug training webinar is available on the Mattress Recycling Council's website. The webinar focuses on dispelling health-related myths, bed bug identification and best practices for protecting facility staff. It can be found at mattressrecyclingcouncil.org/resources.



Bed bugs are tan to brown in color, but may appear redder if they have fed.

Adult Bed Bugs are dorsally flat insects, broadly oval and the size of an apple or melon seed (1/4").

Nymphs look like adults in shape but are smaller.

Eggs are white and barrel-shaped.

Signs of bed bug activity may be more obvious than the insects themselves. Look for clusters of dark spots or smudges on mattresses (fecal spots), especially along seams. Eggs, shed skins and all life stages of bed bugs may also be present in these 'soiled' areas.



For more information on bed bugs, please refer to the resources made possible by the **Connecticut Coalition Against Bed Bugs** at www.ct.gov/caes/CCABB

QUALITY STANDARDS

Acceptable Quality

IMPORTANT: Only units used and discarded in California are accepted by the program.

Shown here are examples of acceptable units.

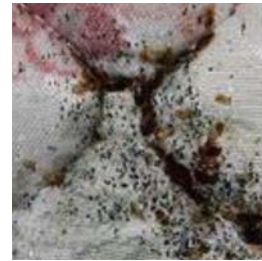


Unacceptable Quality

Shown here are examples to illustrate severe damage, heavy soiling and infestation.

Other Conditions:

- Out-of-state mattresses
- Severely damaged or soiled mattresses
- Mattress that have been stripped of padding components.
- Pillows and cushions
- Fold-out sofa beds and futon frames or bases
- Loose mattress pads, toppers
- Loose bedding, blankets, or sheets
- Water beds
- Fire damaged units



MATERIALS COLLECTION & HANDLING

Each facility's collection site will have unique operational considerations. Participating facilities must make their own decisions about how to best manage their operations in the safest manner possible in accordance with applicable laws. At a minimum, each facility's collection site must meet these requirements:

MINIMUM PROGRAM REQUIREMENTS	
SITE	Each collection site must be secure with adequate space and staffing to handle and store acceptable mattresses.
PERMITS	Each collection site must have knowledge of and comply with all applicable federal, state and local laws. These may include, but are not limited to, zoning requirements, state permit requirements and OSHA or other workplace requirements. Please contact your Local Enforcement Agency (LEA) to confirm whether your site is in compliance with all applicable notifications or requirements for accepting mattresses for recycling at your site. In many cases, this will be your county or local Public Health Department.
INSURANCE	Each collection site must maintain general liability insurance of at least \$1,000,000 per occurrence.
TRAINING	Staff at each collection site must be trained and knowledgeable regarding these guidelines before accepting mattresses for recycling.
STORING & LOADING MATTRESSES See page 10 for photos and guidelines	Collection sites must keep mattresses dry by storing in weatherproof containers or under cover to maximize their recyclability. In addition, all collection sites must: <ul style="list-style-type: none"> • Make every effort to place mattresses in MRC-designated storage containers immediately upon acceptance • Keep mattresses intact and not intentionally crush or puncture them • Efficiently stack mattresses to maximize the number of units loaded in each storage container • Provide oversight to keep unacceptable items out of MRC-designated storage containers • Remove any non-program materials from MRC-designated storage containers before transport to MRC recyclers • Practice good housekeeping standards and keep storage containers and program materials in a neat and orderly condition
SITE ACCESS	Collection sites must allow MRC access to confirm compliance with these guidelines.

LOADING INFORMATION

LOADING MATTRESSES IN STORAGE CONTAINERS

Expected number of mattresses that should fit in various container sizes:

Container Type	Number of Mattresses
20-foot sea container	30 to 45
28-foot trailer	60 to 95
40-foot sea container	75 to 95
40-yard roll-off container	35 to 50
48-foot trailer	110 to 180
53-foot trailer	125 to 190

Acceptable Loading

1. Begin each stack with a queen or full size box spring.

This acts as a base pallet to create a secure stack and makes unloading of mattresses quick and efficient.

2. Mattresses should be stacked horizontally to the top of the trailer to maximize space.

3. In small quantities, king size mattresses can be placed vertically next to a stack of horizontal mattresses.

4. If there are more than 10 king size units, stack horizontally.



Unacceptable Loading

IMPORTANT: Do not load units vertically or in an unsafe manner.

Please contact your Program Coordinator to learn more about acceptable/non-acceptable units as safe stacking and efficient loading techniques.



TRANSPORTATION & PROCESSING

TRANSPORTERS

MRC will assign each collection site a transporter to provide a storage container and transport services.

- MRC-contracted transporters will provide participating facilities with evidence of automobile insurance coverage of at least \$1,000,000 per occurrence.
- Each facility should notify transporter at least two business days before a storage container is full of mattresses if a permanent container is on site.
- The assigned transporter will pick up full containers within two business days of notification and drop off an empty container at the same time.
- On the scheduled pick up day, the facility must make the collection container readily accessible to the transporter.
- At the time of pick-up, facility staff must be present to sign a three-part Bill of Lading (BOL) supplied by the transporter that details the quantity of mattresses in the container and must provide appropriate copies of the BOL to the transporter.

A facility may choose to provide its own storage containers and transportation at its own cost. View a current list of locations that accept commercial volume at byebyemattress.com/programs-by-state/ca-commercial-sites/.

RECYCLERS

Recyclers under contract with MRC will meet established recycling standards and accurately account for all mattresses received, the mattress components recycled (e.g., foam, steel, wood, fiber, etc.) and any residual disposal. MRC will assign a recycler to best service your facility.



RECORDKEEPING

Bill of Lading:

A Bill of Lading (BOL) will be provided by the transporter. Before a full container leaves the site, the BOL must be completed and signed by facility staff.



PROGRAM WITHDRAWAL & TERMINATION

A facility's participation in the Bye Bye Mattress Commercial Volume Program is voluntary. Either party may withdraw from participation with 10 days written notice to the other party. MRC reserves the right to remove any facility not in compliance with these guidelines from further participation in the program.



Appendix D: GIS Methodology

Customer Analytics: MRC Convenience Analysis — Spring 2021 Technical Details

Summary

The Mattress Recycling Council (MRC) requested that Customer Analytics determine how many and what percent of the population in California has convenient access to recycle mattresses in California using the 2020 Collection Network. A combination of standard and spatial analyses was performed to determine convenience rates by geographic and consumer attributes.

A related analysis on the convenience for retailers to recycle used mattress was also requested. It shares many similarities to the consumer analysis and inputs from the consumer work were used to calculate convenience rates for retailers using consumer convenience as a proxy.

Details

To perform the analysis, MRC and Customer Analytics had to define:

- Level of geographic detail the data can support;
- What population data would be analyzed: Total, In Environmental Justice Communities, Rural;
- Eligible collection network entities;
- Convenience.

Geography

The working geography for this analysis was set at the Census Block Group level. This is the smallest level of geographic detail for which data from government sources are available more recent than the 2010 Decennial Census. This is also the smallest unit of geography for which information on dwelling type is available; a necessary component to the analysis of certain types of collection programs.

The state of California has just over 23,000 Census Block groups and have, on average, 1,600 people. Census Block Groups are subdivisions of Census Tracts, which are subdivisions of Counties. In other words, Block Groups roll up to Tracts which roll up to Counties. Each Census Block Group has a unique, 12-character ID. The first 11 digits of that ID are the Census Tract the Block Group is inside of. The first 5 characters of the ID

are the County. This allows us to transfer attributes of Counties or Tracts on to Census Block Groups directly.

Population

Small area population data was obtained from the US Census Bureau’s American Community Survey (ACS). Customer Analytics downloaded block group and [census tract level data](#) for BR25033: Total Population in Occupied Housing Units by Tenure by Units in Structure from the 2015 to 2019 [5-year ACS](#) via the Census Bureau’s FTP site. These data were summarized into the population living in single family dwellings and multi-family dwellings. The population living in households with less than 5 units is considered single family, 5 or more units is multi-family. This was required to support bulky item collection programs that only service single family dwellings described later.

Environmental Justice

One of the populations that MRC asked Customer Analytics to analyze separately is the population in Environmental Justice Communities (“EJ”). California’s EnviroScreen 3.0 (July 2018 release) data was used to determine how many people in a Census Block Group are in EJ Communities. EJ Communities are those Census Tracts CalEnviroScreen defines as Disadvantaged Communities. [Disadvantaged Communities](#) are “the top 25% scoring areas from CalEnviroScreen along with other areas with high amounts of pollution and low populations.” As previously noted, Census Block Groups roll up into Census Tracts, which allows us to apply the EJ Community status from Tracts to Block Groups. Once applied, an estimate for the population in EJ Communities for both single and multi-family populations were created.

The table below displays the total population and population by EJ Community status.

**TABLE 1: California Population by EJ Community Status
(2015 to 2019 ACS and 2019 Environmental Justice Communities)**

Population	Number
Total Population	38.4 Million
Population in EJ Communities	9.5 Million
Population in non-EJ Communities	28.9 Million

Rural

Part of the requested convenience analysis is to analyze convenience for the rural population of California. MRC requested that Customer Analytics define a rural county to be consistent with Cal. Pub. Res. Code § 40184, which in general defines a rural county as one that disposes of less than 200,000 tons of waste annually and we provided Customer Analytics that list. See [Appendix A: Rural County List](#) for the list of counties

that are considered rural for the purposes of this analysis. The county's status as being Urban or Rural is then applied to the Census Block Groups within it, allowing various reports to be summarized by this status.

Retailers

Retailer convenience is determined by the same process used to measure consumer convenience, using consumer convenience as a proxy for retailer convenience.

There are two changes applicable only to retailer convenience analysis:

- Only those collection network facilities that accept units from commercial entities are included.
- The population in rural areas are considered to have convenient access if the distance to a site is less than 40 miles, while in urban areas it must be within 20 miles.

Collection Network Entities

The Mattress Recycling Council provided Customer Analytics a list of the entities that provide mattress recycling in California. This network of entities is composed of sites wherein consumers transport mattresses directly as well as bulky item programs where the mattress is picked up directly from the consumer's home.

The sites include permanent collection sites, recyclers and events. In all cases, the sites were marked as servicing consumers, commercial customers, or both. For residential convenience analysis, only those collection sites that service consumers or both consumers and commercial customers are considered.

The bulky item programs are classified in two different ways. The first type are those programs that participate with MRC's recycling program. The other type are other bulky item pick-up programs available to consumers that do not participate in MRC's program. For standard convenience analysis, only those that participate with MRC's recycling program are included.

In addition to segmenting between "participating" or "generally available" programs, bulky item programs are also classified by the consumers they service. All bulky item programs service single family dwellings, but some do not service multi-family dwellings. Both types are included in convenience analysis, but the multi-family population is excluded if the area is only serviced by a bulky item program that exclusively services single-family dwellings and is not covered by a collection site.

Exclusively for the retailer convenience analysis Commercial Volume Pick-Up (CVP) consolidation locations were provided to Customer Analytics. These are fixed locations that are used to centralize pick-up for numerous retail chains in the State of California. Any retailer convenience analysis included these sites in addition to the permanent sites and recyclers that service commercial customers.

Collection Network Spatial Coverage

The two types of collection network entities require two approaches to determine the areas that they service.

Sites

MRC requested that Customer Analytics consider a collection site to service a consumer if they are within a 15-mile straight line distance of the site for consumer analysis. As individual consumer to site data are not available, the proximity of the Census Block Group is used to determine if the population within that Block Group is considered serviced or not using the population centroid of each Block Group. Customer Analytics uses the [Haversine](#) distance formula when calculating the distance between two points.

The population centroid is superior to the geographic centroid as it is more representative of the population living in that Block Group. This is particularly important in Block Groups with uninhabitable area such as bodies of water, forests, and deserts.

For a limited number of Collection Sites, there are residency requirements that limit who is eligible to recycle a mattress to residents of a city or one or more counties. A consumer must reside in those eligible geographies and meet the distance criteria to be considered to have convenient access.

Bulky Item

The bulky item programs service a consumer if they live within the area serviced by the bulky item collection program. Each bulky item program's service area is defined by ZIP code, municipal boundary, unincorporated areas within a county, or a description of their service area. Each Census Block Group in California was coded as being in or outside of the service area of one or more bulky item programs. Census Block Groups were identified using a ZIP Code to Census Block Group crosswalk developed by Customer Analytics. Through spatial joins in ArcMap, Census Block Groups were identified as being in a place or in the unincorporated areas of a county, when applicable, mapped to bulky item programs covering those areas. Description-based service areas were converted to boundary files, which were used to spatially select the Census Block Groups that fall within the area.

Customer Analytics: MRC Illegal Mattress Dumping Analysis — Spring 2021 Technical Details

Summary

The Mattress Recycling Council (“MRC”) requested that Customer Analytics use multivariate statistical analyses to determine the following from the 2020 illegal dumping data:

- How preventative measures/opportunities for no-cost management of discarded mattresses affect illegal dumping.
- How demographic/socio-economic characteristics affect illegal dumping within a ZIP code.

As noted in the report, the data suggest that communities near select collection sites (i.e. Renovators and Retailers; as well as CRV and Other-Non-SWF within 15 miles) and recyclers are associated with less dumping. Communities with bulky item programs are associated with less dumping once the special case of Long Beach’s dumping data are excluded¹. For 2020, collection events were not statistically associated with less dumping, which may be due to fewer events and the COVID-19 pandemic related changes of 2020.

ZIP codes with high concentrations of poverty, renters and multi-family dwelling types (e.g. apartment complexes) are associated with higher dumping rates. Zip codes with higher concentrations of elderly persons are associated with less dumping. We should be careful to note that it is possible that persons outside of these areas may have dumped mattress into these areas.

Data Source Details

Illegal Dumping

Illegal Mattress Dumping by member, ZIP code and month were provided by MRC. As the finest geography available with mattress dumping was the ZIP code, the data compiled to perform this analysis was narrowed down to the ZIP code level (by month). Data provided by differing types of boundaries (i.e. “places” and “tracts”) were allocated to ZIP codes based on overlapping shares of populations within these boundaries.

¹ Long Beach has a robust infrastructure for collecting and reporting illegally dumped mattresses making their data of particularly high quality, which then translates into higher-than-normal dumping counts. As Long Beach is a representative for bulky item services as well, its presence in the modelled data diminishes bulky item services’ statistical relationship with dumping. Removing them in the regression model thus allows us to have a potentially fairer view of bulky item services’ relationship to dumping.

Demographic and Socio-Economic Characteristics

CalEnviroScreen (“CES”) 3.0 (June 2018) data were used as the source of Environmental Justice (“EJ”) Communities², Pollution, Poverty, Total Population and % Elderly (Aged 65+) figures. CES’s Pollution Burden Score was derived from their collection of numerous pollution exposure scores (such as ozone, pesticides, hazardous waste, etc.).³ CES defines [poverty](#) as anyone living in a household with a household income that is up to two times the federal poverty level. CES’s poverty data are sourced from the 2011 to 2015 ACS. Total Population as well as % Elderly were also drawn from CES’s spreadsheet which draws from the 2010 Decennial Census. As these data are provided at the tract level, we produce a weighted average of these scores by the ZIP code where each tract’s contribution to the average is weighted by the population within the tract.

Additional demographic characteristics, namely % renting households or % of households in multi-family-units, were derived from Customer Analytics’ internal estimates which are derived from 2014 to 2018 ACS data.

MRC requested that Customer Analytics define a rural county to be consistent with Cal. Pub. Res. Code § 40184, which in general defines a rural county as one that disposes of less than 200,000 tons of waste annually. See Appendix A: Rural County List for the list of counties that are considered rural for the purposes of this analysis. The county’s status as being Urban or Rural is then applied to ZIP codes within the county.

Collection Network Entities

The MRC provided Customer Analytics a list of locations that accept mattresses for recycling as part of MRC’s program for mattress recycling in California. This network of entities is comprised of sites wherein consumers transport mattresses directly to a site for recycling. The sites include permanent collection sites, recyclers and events. Also under consideration are bulky item programs, where the mattress is picked up directly from the consumer’s home.

Model Details

An Ordinary Least Squares (“OLS”) model was used to determine which factors were related to higher per capita dumping. To preserve reasonable distributions, we perform a natural log of dumps per capita as the dependent variable for the main analyses but also include a non-logged set of regressions for relationships that are linear (i.e. Bulky Item). The Pollution Burden Score, % EJ, Poverty Score, % Elderly, % Renter, Rural ZIP Code (yes/no) and % Multi-Family Units are included as independent variables that capture some of the ZIP code’s defining environmental and demographic

² Environmental Justice Communities, referred to as Disadvantaged Communities in the CES data

³ See the [OEHHA Pollution Indicators](#) page as well as the reference in footnote 2.

characteristics. The presence of events, collection sites, recyclers and bulky item programs accessible to a given ZIP code were also included as independent dummy (yes/no) variables to determine which of these programs affect dumping behavior. Finally, a factor variable grouping the number of months for which a ZIP code reported dumps {1, 2 through 8, 9 through 11, 12} was included to take into consideration differential reporting rates by the level of cooperation of the ZIP code. Separate nested models were ran to group different combinations of independent variables to determine overall dynamics (e.g. “Any Event/Entity”) vs. individualized dynamics (e.g. parsing Events, Collection Site Type, Recycler, Bulky Item, etc.).

Rural County List

- Alpine
- Amador
- Calaveras
- Colusa
- Del Norte
- El Dorado
- Glenn
- Humboldt
- Imperial
- Inyo
- Kings
- Lake
- Lassen
- Madera
- Mariposa
- Mendocino
- Modoc
- Mono
- Napa
- Nevada
- Plumas
- San Benito
- Siskiyou
- Sutter
- Tehama
- Trinity
- Tuolumne
- Yolo
- Yuba

Appendix E: Education and Outreach Examples

Consumer Education

Info Card Examples

byebye, mattress.

That recycling fee supports a statewide mattress recycling program.

The recycling fee listed on your receipt, which is required by law for each mattress and box spring sold, supports the statewide mattress recycling program known as Bye Bye Mattress.

The Program allows any mattress or box spring, regardless of date of purchase, to be dropped off at no-cost at a participating collection location, event or recycling facility.

Retailers may also use the Program. If you're having a new mattress delivered, ask them to take back your old one. The fees they may charge for delivery or set-up will still apply.

When mattresses and box springs are recycled they are dismantled. The steel, foam, fiber and wood become other products such as carpet padding or industrial filters.

Find your nearest drop-off location or learn more about the fee and how the Program works at

 **byebyemattress.com**
A Program of the Mattress Recycling Council®

Or contact us at info@byebyemattress.com or 1-855-700-9973

byebye, mattress.

El cargo de reciclado financia un programa de reciclado de colchones a nivel estatal.

El cargo de reciclado mencionado en su recibo, el cual es exigido por la ley para cada colchón y base de resortes vendidos, financia el programa de reciclado de colchones estatal conocido como Bye Bye Mattress.

El programa permite que cualquier colchón o base de resortes, independientemente de la fecha de compra, se pueda dejar sin costo en un punto de recolección, evento o centro de reciclaje participante.

Los vendedores minoristas también pueden utilizar el programa. Si le van a entregar un colchón nuevo, puede pedir que se lleven el viejo. Los cargos que le pueden cobrar por la entrega o el armado siguen aplicándose.

Cuando los colchones y bases de resortes se reciclan, se desarman. El acero, espuma, fibra y madera se convierten en otros productos como fieltro o filtros industriales.

Encuentre el punto de entrega más cercano u obtenga más información sobre el cargo y el funcionamiento del programa en

 **byebyemattress.com**
A Program of the Mattress Recycling Council®

O póngase en contacto con nosotros a info@byebyemattress.com o al 1-855-700-9973

byebye, mattress.

Thank you for helping us say hello to a greener future.

The recycling fee listed on your receipt, which is required by law for each mattress and box spring sold, funds our state's mattress recycling program.

Recycling a mattress at the end of its life creates other useful products instead of burying its valuable resources in a landfill. So, bye-bye doesn't have to mean forever.

Learn more about the fee and how the program works at

 **byebyemattress.com**
A Program of the Mattress Recycling Council®

byebye, mattress.

Gracias por ayudarnos a decir hola a un futuro más verde.

El cargo de reciclado mencionado en su recibo, el cual es exigido por la ley por cada colchón y box spring vendidos, financia nuestro programa de reciclado de colchones estatal.

Reciclar un colchón al final de su vida útil permite crear otros productos útiles en vez de enterrar sus valiosos recursos en un vertedero. Así que adiós no tiene que ser para siempre.

Obtenga más información sobre el cargo y vea cómo funciona el programa en

 **byebyemattress.com**
A Program of the Mattress Recycling Council®

Poster Examples

Rest Easy! Your Old Mattress Can Be Recycled.

Drop it off at a nearby location or ask your retailer about taking it back.

Are you having your new mattress delivered?

Ask your retailer about taking back your old one at no cost. California law requires that retailers delivering new mattresses offer to take back your old one (some exceptions apply). A retailer may still charge a delivery or set up fee, but you should not be charged for mattress removal.

California has implemented a mattress recycling program that requires retailers to collect a \$10.50 fee on every mattress and box spring you purchase. It will be listed on your receipt as "recycling fee" and is not subject to sales tax.

The fee is used to establish a network of collection sites and events where you can drop off your old mattress and box spring (regardless of when you bought them). When they are recycled, the steel, foam, fiber and wood are used to make other new products.

Mattress retailers that take used mattresses and box springs back from their California customers may recycle them through the Program. Ask your retailer if they participate. Delivery or set up fees for new mattresses may still apply.

byebyemattress.com
A Program of the Mattress Recycling Council

Visit **ByeByeMattress.com** to learn more.

Effective January 1, 2018

¡Quétese tranquilo! Su viejo colchón puede reciclarse.

Pase a dejarlo en un punto de entrega cercano o preguntéle a la tienda que se lo vendió si pueden llevarlo.

¿Le van a entregar un colchón nuevo?

Pregúntele a la tienda que se lo vendió si pueden llevarse el viejo con usted. La ley de California requiere que los vendedores de nuevos colchones ofrezcan a los clientes la opción de llevarse el colchón viejo con ellos. Algunos vendedores pueden cobrar un cargo por entrega o montaje, pero no puede cobrarse por llevarse el colchón viejo.

California ha implementado un programa de reciclaje de colchones que requiere que los vendedores recolecten un cargo de \$10.50 por cada colchón y resaca de resaca vendido. Ese cargo no es sujeto a impuestos de las ventas.

El cargo se usa para establecer una red de eventos y puntos de entrega donde se pueden pasar a dar colchones y resacas de resaca para reciclarlos. Cuando se reciclan, el acero, la fibra, el algodón, la lana y la madera se usan para hacer nuevos productos.

Los vendedores de colchones que toman colchones y resacas de resaca de sus clientes en California pueden reciclarlos a través del programa. Pregúntele a su vendedor si participa. Es posible que aún se cobren cargos por entrega o montaje de colchones nuevos.

byebyemattress.com
A Program of the Mattress Recycling Council

Visite **ByeByeMattress.com** para obtener más información.

Efectiva el 1 de enero de 2018

Huwag Mag-alala! Mare-recycle ang Luma Mong Kutson.

I-drop off ito sa kalapit na lokasyon o tanung sa iyang retailer ang tungkol sa pagkuha rito.

Binabangitin mo ba ang bagong mong kutson?

Magbangitin sa tindera kung magbibigay sa iyo ang bagong kutson. Ang batas ng California ay nangangailangan ng mga nagbabayad ng bagong kutson na magbigay ng tungkol sa pagkuha ng mga kutson na magbabayad ng \$10.50 bawat isa. Ang bayad na ito ay hindi dapat magbayad ng mga alipin ng mga nagbabayad ng bagong kutson. Ang bayad na ito ay hindi dapat magbayad ng mga alipin ng mga nagbabayad ng bagong kutson.

Ang mga alipin ng mga nagbabayad ng bagong kutson ay ginagamit sa pagtataguyod ng mga koleksiyon ng mga kutson at resaca ng kutson. Kapag itinataguyod, ang mga kutson ay ginagamit sa pagtataguyod ng mga koleksiyon ng mga kutson at resaca ng kutson.

Ang mga alipin ng mga nagbabayad ng bagong kutson ay ginagamit sa pagtataguyod ng mga koleksiyon ng mga kutson at resaca ng kutson. Kapag itinataguyod, ang mga kutson ay ginagamit sa pagtataguyod ng mga koleksiyon ng mga kutson at resaca ng kutson.

byebyemattress.com
A Program of the Mattress Recycling Council

Bumisita sa **ByeByeMattress.com** para matuto pa.

Efectiva ang Enero 1, 2018

안심하세요! 오래된 매트리스는 재활용됩니다.

가까운 드롭오프 장소에 오래된 매트리스를 가져다 놓으시거나 소매상에게 수거를 요청하세요.

새 매트리스를 배송받을 예정입니다. 어떻게 해야 할까요?

California가 매트리스 재활용 프로그램을 시행하여 모든 매트리스와 박스 스프링에 대해 \$10.50의 재활용 비용을 부과합니다. 이 비용은 판매자가 부담하며, 이는 판매자가 고객에게 새로운 매트리스를 배송할 때 부과되는 비용입니다. 이 비용은 고객에게 부과되는 비용이 아니며, 고객은 고객에게 새로운 매트리스를 배송할 때 부과되는 비용을 지불할 수 있습니다. 고객은 고객에게 새로운 매트리스를 배송할 때 부과되는 비용을 지불할 수 있습니다. 고객은 고객에게 새로운 매트리스를 배송할 때 부과되는 비용을 지불할 수 있습니다.

California가 매트리스 재활용 프로그램을 시행하여 모든 매트리스와 박스 스프링에 대해 \$10.50의 재활용 비용을 부과합니다. 이 비용은 판매자가 부담하며, 이는 판매자가 고객에게 새로운 매트리스를 배송할 때 부과되는 비용입니다. 이 비용은 고객에게 부과되는 비용이 아니며, 고객은 고객에게 새로운 매트리스를 배송할 때 부과되는 비용을 지불할 수 있습니다. 고객은 고객에게 새로운 매트리스를 배송할 때 부과되는 비용을 지불할 수 있습니다.

byebyemattress.com
A Program of the Mattress Recycling Council

더 알아보시려면 **ByeByeMattress.com**을 방문하세요.

Effective January 1, 2018

Xin Cứ Yên Tâm! Nệm Giường Cũ Của Quý Vị Có Thể Được Tái Chế.

Hãy giao nó tại địa điểm gần nhất hoặc yêu cầu nhà bán lẻ của quý vị nhận lại nó.

Quý vị có yêu cầu chuyển đến một nệm giường mới?

California đã thực hiện chương trình tái chế nệm giường, yêu cầu những nhà bán lẻ phải thu \$10.50 cho mỗi chiếc nệm giường và lò xo nệm giường mới được bán. Khoản phí này không phải là chi phí vận chuyển, mà là khoản phí để thu gom và tái chế nệm giường cũ. Khoản phí này không được tính vào giá bán của nệm giường mới. Khoản phí này được sử dụng để thiết lập một mạng lưới các điểm thu gom và sự kiện để thu gom và tái chế nệm giường cũ. Khi nệm giường cũ được thu gom, thép, bọt biển, len, bông, sợi và gỗ được sử dụng để tạo ra các sản phẩm mới.

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byebyemattress.com
A Program of the Mattress Recycling Council

Hãy truy cập **ByeByeMattress.com** để tìm hiểu thêm.

Effective January 1, 2018

祝您高枕无忧! 您的旧床垫可以回收。

可以将床垫带到附近的站点回收, 或让您的零售商将其收走。

您的新床垫是否送货到家?

California 实施了床垫回收计划, 要求零售商在销售每张床垫和弹簧床垫时收取 10.50 美元的回收费。这笔费用不由零售商承担, 而是由零售商向客户收取。这笔费用是用于建立回收网络和回收旧床垫和弹簧床垫的费用。当旧床垫和弹簧床垫被回收时, 钢、泡沫、纤维和木材将被用于制造其他新产品。

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byebyemattress.com
A Program of the Mattress Recycling Council

请访问 **ByeByeMattress.com**, 获取更多详情。

Effective January 1, 2018

Consumer FAQ's



This list of frequently asked questions (FAQs) is here to help. Please share with your staff.

1. Why do I have to pay the recycling fee and what is it for?

State law requires retailers to collect a recycling fee on each mattress and box spring that is sold. The fee funds the state's mattress recycling program and provides for collection, transportation and recycling of old mattresses and box springs. The amount of the fee is the same statewide and is not controlled by individual retailers. More than 50,000 mattresses a day are discarded in the United States and more than 75 percent of a mattress can be recycled into new consumer and industrial products. The recycling program diverts valuable materials from landfill and helps keep bulky waste like mattresses and box springs out of the waste stream.

2. Who is the Mattress Recycling Council?

The Mattress Recycling Council (MRC) is a nonprofit organization that operates recycling programs known as Bye Bye Mattress in states that have passed mattress recycling laws. MRC was founded by the bedding industry and recycles more than 1.5 million mattresses each year. For more information about MRC, go to www.MattressRecyclingCouncil.org. To learn how to recycle your mattress or to find a collection location or event near you, visit www.ByeByeMattress.com.

3. If I don't plan to discard a mattress now, why do I have to pay this fee?

Even if you aren't discarding a mattress right now, mattresses don't last forever and will eventually be discarded. State law requires retailers to collect this fee on any mattress or box spring sale to fund the state's mattress recycling program. This program provides a network of participating cities, towns, retailers, recyclers and other organizations where old mattresses are collected for recycling at no additional cost to you. The fee also supports efforts to combat illegal dumping of mattresses and help keep our community clean.

4. If I decide to take my old mattress to a recycler myself, do I still pay the fee?

Yes, state law requires retailers to collect this fee on any mattress and box spring sale at the time of purchase to fund the mattress recycling program. You may receive a modest financial incentive if you drop off your used mattress or box spring at a designated recycling location. Visit www.ByeByeMattress.com to find the location nearest you.

5. I didn't pay this fee when I bought my old mattress, so will it be accepted for recycling?

Yes, the Bye Bye Mattress program will accept your old mattress through our collection network no matter when it was originally purchased. To be recycled, units must be clean and dry. Normal wear and tear is expected. We cannot recycle units infested with bed bugs or that are heavily soiled or damaged.

6. My old mattress was "unacceptable" for recycling. Can you refund my recycling fee?

No, state law requires retailers to collect this fee on any mattress and box spring sale to fund the mattress recycling program. The law does not force retailers to accept every mattress for recycling out of concern for employee health and safety. Store policy, in addition to the guidelines of the recycling program, determine what we will and won't accept. If your mattress is unacceptable for recycling, contact your city or town to learn what disposal options are available.

7. What are the benefits of mattress recycling?

Mattress recycling programs offer many benefits for the community, state and environment, including:

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

8. What happens to my old mattress or box spring when it gets recycled?

Recycled mattresses are cut open and the layers are separated and organized by type. Wood is recycled and used as a fuel source or shredded to produce landscaping mulch. Foam, fiber and other soft commodities are compressed and turned into carpet underlayment or animal bed padding. Metal and box springs are extracted, sent to recyclers and used to make new appliances and building materials.

9. Will the Mattress Recycling Council or Bye Bye Mattress program pick up my old mattress from my home?

If your store takes back old mattresses:

No, but our store offers this service at time of delivery of your new mattress. (If your store recycles with the program, please let the customer know. Otherwise direct them to drop off their mattress at one of our free collection points listed on www.ByeByeMattress.com.)

If your store does not take back old mattresses, your response should be:
Mattresses are collected from a vast network of free collection sites throughout the state. These are typically public works yards or transfer stations. Your city/town may also collect bulky items at curbside as part of your trash service. Visit www.ByeByeMattress.com to see what options are available. The Mattress Recycling Council does not pick up mattresses from customer's homes.

FYI — In California, mattress retailers are required by law to offer to take back old mattresses when delivering new ones. Retailers can work with MRC to have the used mattresses collected from customers recycled for free as part of our program.

NEED MORE INFORMATION? Please contact info@mattressrecyclingcouncil.org or call 1-855-229-1691.

THANK YOU FOR SUPPORTING THE MATTRESS RECYCLING COUNCIL'S BYE BYE MATTRESS PROGRAM.

General Awareness

3 Ways to Recycle

Print Ad Examples

**Got an old mattress?
You've got options!**

Getting rid of your old mattress is easy and FREE. Use one of these 3 easy ways and then rest easy, knowing your retailer, city or curbside waste collector may be using the Mattress Recycling Council's Bye Bye Mattress Program to recycle your old mattress.

- #1:** Ask your retailer. They should offer to take back your old mattress when your new one is delivered.
- #2:** Drop off the old mattress at any participating collection site or recycling facility. Visit ByeByeMattress.com to find your closest facility.
- #3:** Contact your local government to learn how curbside pick up of a bulky item works in your area.

bye bye mattress
A Program of the Mattress Recycling Council

ByeByeMattress.com

**¿Tienes un colchón viejo?
¡Tienes opciones!**

Desahocarte de tu colchón viejo es FÁCIL y GRATIS. Utiliza una de estas 3 formas y luego descansa tranquilo, sabiendo que tu minorista, ciudad o recolector de residuos de aceros puede utilizar el programa Bye Bye Mattress del Mattress Recycling Council para reciclar tu colchón viejo.

- #1:** Pregunta a tu vendedor minorista. Deberán ofrecerte retirar tu colchón viejo cuando se te entregue el nuevo.
- #2:** Deja tu colchón viejo en cualquier sitio de recolección participante o instalación de reciclaje. Visita ByeByeMattress.com para encontrar tu instalación más cercana.
- #3:** Contacta a tu gobierno local para saber cómo funciona la recolección en aceros de artículos voluminosos en tu área.

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ByeByeMattress.com

Google Ad Examples

3 easy ways to say bye bye to your old mattress!

- 1. Collection Site Drop Off**
- 2. Recycler Drop Off**
- 3. Retailers Take It**

byebyemattress.com
A Program of the Mattress Recycling Council

3 WAYS to get rid of your old mattress!

- 1 Retailers Take It**
- 2 Drop It Off**
- 3**

byebyemattress.com
A Program of the Mattress Recycling Council

**¿Tienes un colchón viejo?
¡Tienes opciones!**

- 1 Los Minoristas Se Lo Llevan**
- 2 Lo Dejas En Un Lugar Participante**
- 3 Tu Ciudad Lo Recoge**

byebyemattress.com
A Program of the Mattress Recycling Council

Social Media Examples

#1 Retailers Take It

#2 Drop It Off

#3 City Pick Up

PSAs

Stop Illegal Dumping

Print Ad Examples



You can recycle your old mattress for free. Stop illegal dumping.

Don't dump your old mattress. Not only is it illegal, but it will end up in a landfill when it could be so much more. On the other hand, recycling the mattress and box spring lets the steel, foam, fiber and wood become new products. Like steel parts, filters, carpet padding and even mulch for your garden. Find out about your FREE recycling options at ByeByeMattress.com.



To learn more about the benefits of mattress recycling, visit ByeByeMattress.com



You can recycle your old mattress for free. Stop illegal dumping.

Don't dump your old mattress. Not only is it illegal, but it will end up in a landfill when it could be so much more. On the other hand, recycling the mattress and box spring lets the steel, foam, fiber and wood become new products. Like steel parts, filters, carpet padding and even mulch for your garden. Find out about your FREE recycling options at ByeByeMattress.com.



To learn more about the benefits of mattress recycling, visit ByeByeMattress.com

Social Media Examples

Stop Illegal Dumping!
There's **FREE** mattress collection options in your community.
Spread the word with our PSA
#StopIllegalDumping



30-Second Video Script Examples

English

Voiceover: Hi there, your Sandman here. I know a few things about getting a good night's sleep, and I've seen you tossing and turning about how to get rid of that lumpy, old mattress.

But dumping it in an ally or parking lot — what a nightmare! It's awful to look at — and illegal too. (loud whisper)

But hey! You can recycle it for FREE and start sleeping soundly again, I'll even throw in a few sweet dreams!

Visit ByeByeMattress.com to find your nearest drop-off location.

Spanish

Voiceover: Hola, soy el Arenero. Sé un par de cosas acerca de dormir bien y te he visto dando vueltas en la cama pensando en cómo deshacerte de ese viejo y pesado colchón.

Pero tirarlo en un callejón o estacionamiento... ¡Qué pesadilla! Queda horrible y, además, es ilegal.

Pero, escucha: puedes reciclarlo gratis y volver a dormir bien. Y hasta te regalaré unos cuantos dulces sueños.

Visita ByeByeMattress.com para encontrar el punto de entrega más cercano.

Local Campaigns

Illegal Dumping/Environmental Justice Areas

Direct Mail Example

Got an old mattress? You've got options!

¿Tienes un colchón viejo? ¡Tienes opciones!

Dispose of it properly and help fight illegal dumping in your area.

Deséchalo correctamente y ayuda a combatir los vertederos ilegales en tu área.

1  **Ask your retailer. They should offer to take back your old mattress at no extra cost when your new one is delivered.**

Pregúntale a tu minorista. Deben ofrecer llevarte tu colchón viejo sin costo adicional cuando entregan uno nuevo.

2  **Drop it off for recycling, visit ByeByeMattress.com to find the nearest participating collection site, collection event or recycling facility. There is no cost to drop off your mattress or box spring at these locations. Unit limits may apply.**

Llévalo a reciclar. Visita ByeByeMattress.com para encontrar el sitio de recolección, centro de reciclaje o evento de colección más cercano.

3  **Contact your city. Call your local municipality, sanitation department or garbage collector. They usually have provisions for picking up larger items.**

Contacta a tu ciudad. Llama a tu municipio local, departamento de sanidad o recolector de basura. Usualmente, tienen opciones para llevarse artículos más grandes.

Recycle Your Mattress For Free
Visit ByeByeMattress.com to learn about your local options

Recicla Tu Colchón Gratis
Visita ByeByeMattress.com para conocer las opciones en tu área.



bye bye mattress
A Program of the Mattress Recycling Council®

Advertisement Examples



3

¿Tienes un colchón viejo? ¡Tienes opciones!

Deshazte de tu colchón viejo es FÁCIL y GRATIS. Utiliza una de estas 3 formas y luego descansa tranquilo, sabiendo que tu ciudad, ciudad o recolector de residuos de aceros puede utilizar el programa Bye Bye Mattress del Mattress Recycling Council para reciclar tu colchón viejo.

#1 Pregúntale a tu vendedor minorista. Deben ofrecer retirar tu colchón viejo cuando se te entregue el nuevo.


#2 Deja tu colchón viejo en cualquier sitio de recolección participante o estación de reciclaje. Visita ByeByeMattress.com para encontrar tu instalación más cercana.

#3 Contacta a tu gobierno local para saber cómo funciona la recolección en acceso de artículos grandes en tu área.



bye bye mattress ByeByeMattress.com

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3


Có nệm cũ cần bỏ đi? Bạn có các lựa chọn này!

Loại bỏ nệm cũ một cách dễ dàng và miễn phí. Sử dụng một trong 3 cách dễ dàng của chúng tôi để tìm hiểu về các lựa chọn những lựa chọn khác, và nhiều lựa chọn khác nữa sẽ thành phố hoặc tổ chức của bạn cũng có thể hỗ trợ chúng tôi chỉ việc trong Chương trình Miễn phí của chúng tôi.

#1 Hỏi các đại lý bán lẻ nơi mua nệm mới. Họ có thể nhận cũ để lấy giá nệm mới không.

#2 Đem nệm cũ đến bất kỳ địa điểm hoặc cơ sở tái chế nào. Visit ByeByeMattress.com để tìm địa điểm gần nhất của bạn.

#3 Liên hệ với chính quyền địa phương để tìm hiểu cách bỏ đi những thứ cồng kềnh trong khu vực của bạn.



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ByeByeMattress.com

Habitat for Humanity ReStore

Web Banner Example



30-Second Radio Script Example

If all that spring cleaning, decluttering, or remodeling has you wondering what to do with unwanted household goods — even that lumpy, old mattress — then you can rest easy!

The Habitat for Humanity ReStore in Oakland is now a free drop off location for mattress recycling thanks to the Mattress Recycling Council's Bye Bye Mattress Program. ReStore also accepts donations of other furniture and appliances. It's an easy one stop drop! Visit Bay Area ReStores dot org to learn more.

Print Ad Examples



Collection Events

Flyer Examples

**COMMUNITY WIDE
FREE MATTRESS RECYCLING
COLLECTION EVENTS!**

When and Where:
Friday, October 9, 2020
 9:00 am – 2:00 pm
 372 Hayfork Dump Rd
 Hayfork, CA 96041

Saturday, October 10, 2020
 9:00 am – 2:00 pm
 173 Tom Bell Rd,
 Weaverville, CA 96093

PHONE: 530-623-1326
 4 UNITS PER VEHICLE



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ByeByeMattress.com

**Community-wide FREE mattress
recycling collection event!**

**GRATIS Evento de colección para reciclaje
de colchones en su comunidad**



WHEN: February 21-23rd, 2020; from 9:00 a.m. – 5:00 p.m.
 ¿Cuándo?: 21 al 23 de Febrero de 2020 de 9:00 a.m. – 5:00 p.m.

WHERE: Cloverdale Citrus Fairgrounds
 ¿Dónde? 1 Citrus Fair Drive, Cloverdale

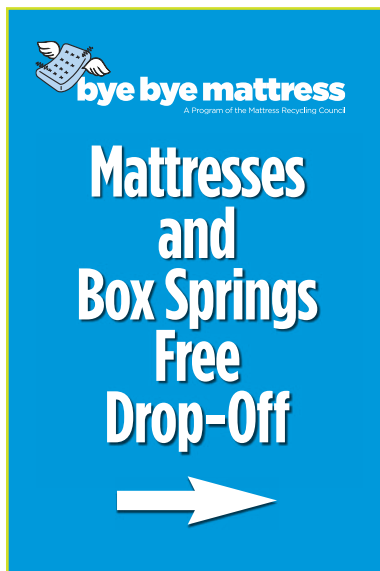
ACCEPTED: Clean, dry mattresses (any size) • Box springs • Futons
ACEPTADO: Colchones limpios y secos (de cualquier tamaño)
 • Bases de resortes • Futones

NOT ACCEPTED: Soiled or wet mattresses • Futon frames
NO ACEPTADO: Colchones sucios o mojados • Estructuras de futones

LIMIT OF 3 UNITS PER VEHICLE PER DAY
 LIMITE DE TRES UNIDADES POR VEHÍCULO POR DÍA




Signage Examples



**bye bye
mattress**
A Program of the Mattress Recycling Council

**Mattresses
and
Box Springs
Free
Drop-Off**




**bye bye
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FREE COLLECTION EVENT
Mattresses & Box Springs



**bye bye
mattress**
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**Mattresses & Box Springs
Free Drop-Off**



Printed Collateral

Community Event Rack Card Example

Merced County, don't dump it, recycle it!

FREE Mattress Recycling

When your old mattress isn't giving you a good night's sleep anymore, it doesn't have to end up in the landfill. Drop it off for free at any one of our upcoming collection events or at a participating site.

Retailer Take Back

Another responsible way to dispose of your mattress is to ask your retailer. When your new one is delivered, the retailer must offer to take your old one back. Some exclusions apply.



A Program of the Mattress Recycling Council



To learn more visit
ByeByeMattress.com

COLLECTION EVENTS:

ALL EVENTS 8:30AM - 2:00PM

March 14th - Snelling
Henderson Park

March 21st - Atwater
1800 Buhach Rd.

March 21st - Winton
Santa Fe Dr. & Winton Way

March 28th - Hilmar Community Center
20079 Falke St.

April 4th - Dos Palos Y
1937 Blossom St.

April 4th - South Dos Palos
Reynolds Ave. & Shain Ave.

April 11th - Le Grand
Santa Fe Ave. & Jefferson St.

April 11th - Livingston
2238 Walnut Ave.

April 18th - Merced
2121 E. Childs Ave. (Parsons Ave Parking Lot)

April 18th - Merced
3600 M St. (North Parking Lot)

April 25th - Franklin-Beachwood
Santa Fe Dr. & Business Park Way

April 25th - Merced
2121 E. Childs Ave. (Parsons Ave Parking Lot)

April 25th - Merced
3600 M St. (North Parking Lot)

May 9th - Gustine
750 East Ave.

September 19th - Los Banos Fairgrounds
403 F St.

October 3rd - Dos Palos
1937 Blossom St.

October 3rd - Dos Palos Y
16575 Hwy 33

October 17th - Atwater
1800 Buhach Rd.

October 17th - McSwain
Quinley Ave.

November 7th - Planada
9387 Broadway Ave.

COLLECTION SITES:

Highway 59 Landfill
7040 North Highway 59
Merced, California 95348

Billy Wright Landfill
17173 S. Billy Wright Rd.
Los Banos, California 93635

ByeByeMattress.com

Flyer Example

bye bye mattress
A Program of the Mattress Recycling Council

Together, we are recycling almost 4,000 mattresses per year, saving space a mile high in the Burbank landfill.

BURBANK OPTIONS

OPTION 1 ASK YOUR RETAILER ABOUT TAKING IT BACK

When a retailer delivers your new mattress, they are required to offer to take your old one back. Ask that your retailer pre-arranges old mattress pick up with the new mattress delivery.

OPTION 3 SCHEDULE A CURBSIDE PICK UP

Always schedule with the City's Bulky Services before placing out your old mattress for collection.

818-238-3805
www.burbankca.gov/departments/public-works

OPTION 2 BRING IT TO THE COLLECTION SITE AT BURBANK RECYCLE CENTER

We're a participating collection site, so residents can drop off mattresses for free.

500 S. Flower St., Burbank, CA 91502
Hours: Mon-Fri, 8a-5p;
Sat, 8a-4p; closed Sun.
818-238-3900 or 818-276-0434

OPTION 4 OR TAKE IT TO A PARTICIPATING RECYCLING FACILITY AND GET \$3 BACK

Mattresses are processed in the LA area at Coastal Materials, Mat Services and RS Recycling. Get \$3 back if you take your mattresses to one of their locations. Visit ByeByeMattress.com for location and payment details.

Of course, some exceptions apply to all of these above locations, so flip over to the backside for details.

www.ByeByeMattress.com

California's Used Mattress Recovery and Recycling Act requires the mattress industry to create and administer a recycling program for mattresses and box springs used and discarded in the state. The Mattress Recycling Council (MRC) is a non-profit organization certified by CalRecycle to plan and manage the program known as Bye Bye Mattress. MRC uses the recycling fee collected on new mattress sales to establish collection locations, fund community collection events, combat illegal dumping and more.

Which items are accepted and not accepted by the program?

WHAT WE ACCEPT:
Traditional spring and foam mattresses, box springs, and futons

WE ARE UNABLE TO ACCEPT:

- Severely damaged, wet, twisted, frozen or soiled mattresses or box springs
- Items infested with bed bugs
- Mattress pads or toppers
- Sleeping bags
- Pillows
- Car beds
- Juvenile products such as cribs, bassinets, changing tables, strollers, and playpens or their pads
- Infant carriers, lounge pads, or crib bumpers
- Water beds or camping air mattresses
- Fold-out sofa beds
- Furniture

A FEW THINGS TO NOTE ABOUT THE RETAILER TAKE BACK:

- Retailers that use a common carrier (like a shipping company) to deliver your new mattress are not required to take back old ones.
- A retailer may refuse pick up if the old mattress poses a health or safety risk.
- Mattress delivery or set-up fees can still be applied.

RULES AT THE BURBANK RECYCLE CENTER AND CURBSIDE PICK-UP:

- Mattress drop-offs are free for Burbank residents. Burbank Recycle Center is only a collection site and does not pay the \$3 per unit.
- Curbside pickup is free for residents of Burbank and is limited to one box spring and one mattress per year per address.
- Infested mattresses must be put in a special bed bug disposal bag and clearly marked (disposal bags available at local retailers).

RULES AT MATTRESS RECYCLING FACILITIES:

- Residents and businesses can drop off any number of units for free during each mattress recycling facilities' business hours.
- Residents will receive \$3 per unit, up to 5 units per vehicle per day. Business or large volume drop-offs do not qualify for the reimbursement.
- Visit ByeByeMattress.com for most current mattress recycling facility information.

bye bye mattress
A Program of the Mattress Recycling Council

Getting rid of your old mattress just got easier.

Deshacerte de tu viejo colchón se acaba de hacer más fácil.

Recycle your mattress for **FREE** at our collection site.
Recicla tu viejo colchón **GRATIS** en nuestro centro de colección.

Visalia Rescue Mission

500 Race Ave.
Visalia, CA 93292

HOURS OF OPERATION:
Monday thru Friday
8am - 4pm

HORARIO:
Lunes a Viernes
8am - 4pm

vrmhope.org

Mattresses, box springs and futon mattresses only. No other bedding products or furniture.

Colchones, bases de resorte y futones solamente. No se aceptan otros productos de cama ni muebles.

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A Program of the Mattress Recycling Council

ByeByeMattress.com

AB 187



IMPORTANT: NOTICE OF LEGAL CHANGES TO CALIFORNIA MATTRESS RECYCLING PROGRAM

On October 10, 2019, Governor Gavin Newsom signed into law AB 187 that amends California's Used Mattress Recovery and Recycling Act (SB 254). The amendments include the following important change to the legal obligations of mattress manufacturers, distributors and retailers:

EFFECTIVE JANUARY 1, 2021

All retailers that deliver a new mattress to a consumer in California (regardless of sales format or delivery method) must offer to pick up a used mattress at no additional cost to the consumer.

If a retailer delivers a mattress without using a common carrier (e.g., USPS, UPS, FedEx), that retailer must offer to pick up a used mattress at the time of delivery. If a retailer sells a mattress delivered by common carrier, the retailer must offer to arrange to pick up a used mattress for recycling from that consumer within 30 days after delivering the new mattress. A retailer has no obligation to pick up a consumer's used mattress if that unit is contaminated and poses a risk to personnel, new products or equipment.

For more information, contact MRC at info@mattressrecyclingcouncil.org or 1-855-229-1691.

IMPORTANT: NOTICE OF LEGAL CHANGES TO CALIFORNIA PROGRAM

On October 10, 2019, Governor Gavin Newsom signed into law AB 187 that amends California's Used Mattress Recovery and Recycling Act (SB 254). The amendments include the following important changes to the legal obligations of mattress manufacturers, distributors and retailers:

Effective January 1, 2020:

Futons have been added to California's definition of "mattress." For these purposes, a futon must meet the general definition of a mattress, which the law defines as "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." The fee and recycling obligations apply only to the futon mattress. They do not apply to the futon frame or base. These changes only affect Mattress Recycling Council (MRC) program participants in California. Futons are not included in MRC's Connecticut or Rhode Island programs.

This change means that:

- Manufacturers and retailers of futons that are registered with MRC must update their company profiles at MRCreporting.org if they manufacture or sell futons to any California end users.
- Manufacturers of futons that are not registered with MRC but that manufacture or sell futons to California end users must register their brands and URNs at MRCreporting.org.
- Retailers that are not registered with MRC but sell futons to California end users must register their brands and URNs at MRCreporting.org.
- Retailers must collect a recycling fee of \$10.50 on each futon sold on or after January 1, 2020. End users must remit the collected fees to MRC monthly through their MRC recycler as part of the California program by January 1, 2021.

IMPORTANT: NOTICE OF LEGAL CHANGES TO CALIFORNIA MATTRESS RECYCLING PROGRAM

On October 10, 2019, Governor Gavin Newsom signed into law AB 187 that amends California's Used Mattress Recovery and Recycling Act (SB 254). The amendments include the following important change to the legal obligations of mattress manufacturers, distributors and retailers:

EFFECTIVE JANUARY 1, 2021

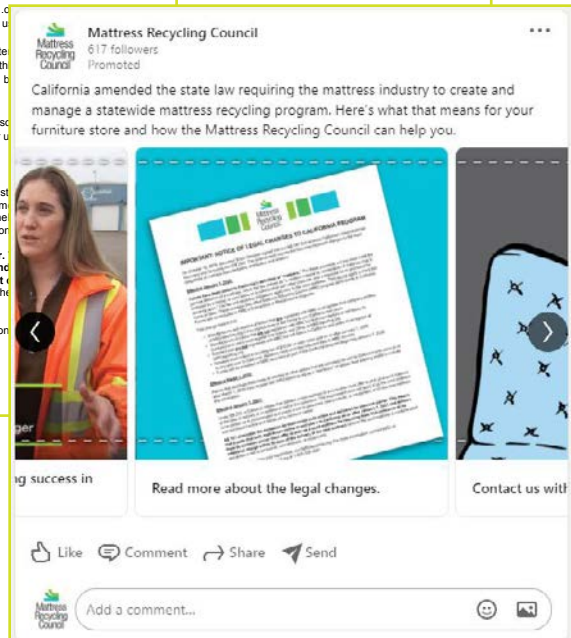
All retailers that deliver a new mattress to a consumer in California (regardless of sales format or delivery method) must offer to pick up a used mattress at no additional cost to the consumer. If a retailer delivers a mattress without using a common carrier (e.g., USPS, UPS, FedEx), that retailer must offer to pick up a used mattress at the time of delivery. If a retailer sells a mattress delivered by common carrier, the retailer must offer to arrange to pick up a used mattress for recycling from that consumer within 30 days after delivering the new mattress. A retailer has no obligation to pick up a consumer's used mattress if that unit is contaminated and poses a risk to personnel, new products or equipment.

For more information, contact MRC at info@mattressrecyclingcouncil.org or 1-855-229-1691.

retailers or other sellers that will ultimately be sold to consumers must register with MRCreporting.org as a "distributor" or "manufacturer."

that delivers a new mattress to a consumer must offer to pick up a used mattress at no additional cost to the consumer. This requirement applies to all retailers, regardless of whether the used mattress was purchased online and delivered by common carrier. Retailers that sell mattresses delivered by common carrier in California on or after January 1, 2021 and up to a used mattress for recycling from that consumer within 30 days of the delivery of the new mattress (unless the used mattress is contaminated, personnel, new products, or equipment).

For more information, visit MRCreporting.org. For more information, call 1-855-229-1691.



2020 MRC Baseline Survey – CA

Q4. When was the last time you purchased/obtained a new mattress?

¿Cuándo fue la última vez que compró/obtuvo un colchón nuevo?

Answer Choices	Responses	
I purchased a mattress this year in 2020 Compré un colchón en este año 2020.	12.11%	62
1 to 2 years ago 1 a 2 años atrás	19.92%	102
3 to 5 years ago 3 a 5 años atrás	25.00%	128
6 or more years ago 6 o más años atrás	30.27%	155
Don't recall No recuerdo	7.03%	36
I have never purchased a new mattress. Nunca he comprado un colchón nuevo.	5.66%	29

Answered: 512, Skipped: 79

Q5. Did the COVID-19 pandemic affect your buying experience in any way?

¿La pandemia de COVID-19 afectó su experiencia de compra de alguna manera?

Answer Choices	Responses	
Yes Sí	54.84%	34
No	45.16%	28

Answered: 62, Skipped: 529

Q6. How did the COVID-19 pandemic affect your buying experience?

¿De qué manera la pandemia de COVID-19 afectó su experiencia de compra?

Answered: 33, Skipped: 558

Q7. What type of establishment best describes where you last purchased/obtained a mattress?

¿Qué tipo de establecimiento describe mejor el lugar donde compró/obtuvo un nuevo colchón la última vez?

Answer Choices	Responses	
Mattress Store Tienda de colchones	44.72%	199
Department or Furniture Store — Macy's, IKEA, Ashley Furniture... Tienda departamental o de muebles	29.66%	132
Club Store — Costco, Sam's Club... Tienda de membresía	10.34%	46
Online Store — Casper, Leesa, Tuft & Needle... Tienda en línea	9.21%	41
Yard Sale or Classified Listing — Craigslist, Nextdoor... Venta de garaje o anuncios clasificados	2.47%	11
Other — please specify Otro — especifique	3.60%	16

Answered: 445, Skipped: 146

Q8. When was the last time you got rid of an old mattress?

¿Cuándo fue la última vez que desechó un colchón viejo?

Answer Choices	Responses	
I disposed a mattress this year in 2020 En 2020	14.12%	72
1 to 2 years ago 1 a 2 años atrás	19.02%	97
3 to 5 years ago 3 a 5 años atrás	21.76%	111
6 or more years ago 6 o más años atrás	25.88%	132
Don't recall No recuerdo	10.98%	56
I have never disposed an old mattress. Nunca he desechado un colchón viejo.	8.24%	42

Answered: 510, Skipped: 81

Q9. Did the COVID-19 pandemic affect how or when you disposed the mattress?

¿La pandemia de COVID-19 afectó cómo o cuando dispuso de su colchón?

Answer Choices	Responses	
Yes Sí	30.56%	22
No	69.44%	50

Answered: 72, Skipped: 519

Q10. How did the COVID-19 pandemic affect how or when you disposed the mattress?

¿De qué manera la pandemia de COVID-19 afectó cómo o cuando dispuso de su colchón?

Answered: 21, Skipped: 570

Q11. How did you dispose of the mattress?

¿De qué manera desechó el colchón?

Answer Choices	Responses	
It was taken back by the retailer during my new mattress delivery Fue llevado a la tienda por el mismo personal que me entregó el colchón nuevo	41.56%	170
Hired junk removal service Contraté un servicio de recolección de basura	12.22%	50
Brought it to a recycling center or waste collection event Lo llevé a un centro de reciclado o a un evento de recolección de desechos	9.78%	40
Dropped it off at a landfill Lo arrojé a un vertedero	5.13%	21
Arranged for curbside pick-up through my city's services Hice un acuerdo con los servicios de mi ciudad para que lo recogieran en la acera	9.05%	37

Answer Choices	Responses	
Placed in trash/dumpster Lo puse en el contenedor de basura	8.07%	33
Donated to charity Lo doné para fines de caridad	4.89%	20
Gave it away to someone I know Se lo regalé a una persona conocida	6.85%	28
Sold it Lo vendí	1.47%	6
Other — please specify Otro — especifique	0.98%	4

Answered: 409, Skipped: 182

Q12. Do you think you would have disposed a mattress in 2020 if the COVID-19 pandemic hadn't occurred?

¿Cree que hubiera desechado un colchón en el 2020 si la pandemia de COVID-19 no hubiera ocurrido?

Answer Choices	Responses	
Yes Sí	32.57%	142
No	50.23%	219
Don't know No estoy seguro(a)	17.20%	75

Answered: 436, Skipped: 155

Q13. Did you know a retailer in California is required by law to offer to take back an old mattress when a new one is delivered (online retailers excluded until January 1, 2021)?

¿Sabía que la ley obliga a los minoristas en California a recibir un colchón viejo cuando se realiza la entrega de uno nuevo (excluidos los minoristas en línea hasta el 1 de enero de 2021)?

Answer Choices	Responses	
Yes Sí	35.11%	178
No	64.89%	329

Answered: 507, Skipped: 84

Q14. Prior to this survey, did you know that mattresses can be recycled?

¿Antes de esta encuesta, sabía que los colchones se pueden reciclar?

Answer Choices	Responses	
Yes Sí	47.34%	240
No	52.66%	267

Answered: 507, Skipped: 84

Q15. Did you know mattress recycling was now free in your state?

¿Sabía que el reciclado de colchones ahora es gratuito en su estado?

Answer Choices	Responses	
Yes Sí	46.25%	111
No	53.75%	129

Answered: 240, Skipped: 351

Q16. Do you know how to dispose of your mattress so that it will be recycled?

¿Sabe cómo desechar los colchones para que sean reciclados?

Answer Choices	Responses	
Yes Sí	55.42%	133
No	44.58%	107

Answered: 240, Skipped: 351

Q17. Are you currently storing any mattresses that are not in use?

¿Está guardando un colchón que no está en uso en este momento?

Answer Choices	Responses	
Yes Sí	22.88%	116
No	77.12%	391

Answered: 507, Skipped: 84

Q18. Had you heard of the Mattress Recycling Council?

¿Había oído hablar de Mattress Recycling Council?

Answer Choices	Responses	
Yes Sí	16.77%	85
No	83.23%	422

Answered: 507, Skipped: 84

Q19. Had you heard of the Bye Bye Mattress program?

¿Había oído hablar del programa Bye Bye Mattress?

Answer Choices	Responses	
Yes Sí	17.55%	89
No	82.45%	418

Answered: 507, Skipped: 84

Q20. What are all the ways you have heard of the Bye Bye Mattress program in the past? (Select all that apply.)

¿Cuáles son todas las maneras en las que ha oído mencionar el programa Bye Bye Mattress en el pasado? (Seleccione todo lo que corresponda.)

Answer Choices	Responses	
Advertisement Anuncio	25.84%	23
From a friend or relative De un amigo o familiar	32.58%	29
From my landlord/property manager Del dueño o administrador de la propiedad	28.09%	25
Mailed information Información enviada por correo	20.22%	18
News Noticias	28.09%	25
From my local recycling center De mi centro de reciclaje local	21.35%	19

Answer Choices	Responses	
From my city or local government source De mi ciudad o alguna fuente del gobierno local	14.61%	13
From a mattress retailer De una tienda de colchones	20.22%	18
Social media Redes sociales	28.09%	25
Waze	3.37%	3
Through a search engine listing when doing my own research Mediante una lista en un motor de búsqueda al investigar por mi cuenta	11.24%	10
Waze navigation app	0.00%	0
Other — please specify Otro — especifique	2.25%	2

Answered: 89, Skipped: 502

Q21. What are all the other ways you have heard of the Bye Bye Mattress program in the past? (Select all that apply.)

¿Cuáles son todas las maneras en las que ha oído mencionar el programa Bye Bye Mattress en el pasado? (Seleccione todo lo que corresponda.)

Answer Choices	Responses	
Advertisement Anuncio	0.00%	0
From a friend or relative De un amigo o familiar	0.00%	0
From my landlord/ property manager Del dueño o administrador de la propiedad	0.00%	0

Answer Choices	Responses	
Mailed information Información enviada por correo	0.00%	0
News Noticias	0.00%	0
From my local recycling center De mi centro de reciclaje local	0.00%	0
From my city or local government source De mi ciudad o alguna fuente del gobierno local	0.00%	0
From a mattress retailer De una tienda de colchones	0.00%	0
Social media Redes sociales	0.00%	0
Waze	0.00%	0
Through a search engine listing when doing my own research Mediante una lista en un motor de búsqueda al investigar por mi cuenta	0.00%	0
Waze navigation app	0.00%	0
Other — please specify Otro — especifique	0.00%	0

Answered: 0, Skipped: 591

Q22. How likely would you be to recycle a mattress next time you had one to dispose?

¿Qué tan probable es que recicle un colchón la próxima vez que necesite desechar uno?

Answer Choices	Responses	
Extremely Likely Muy probable	57.79%	293
Somewhat Likely Probable	21.89%	111
Neither Likely or Unlikely — Neutral Ni probable ni improbable — neutral	13.02%	66
Somewhat Unlikely Algo improbable	0.99%	5
Extremely Unlikely Muy improbable	2.56%	13
Not Applicable No aplica	3.75%	19

Answered: 507, Skipped: 84

Q23. Of the following, please mark the most significant motivator(s) in your decision of how to dispose of a mattress? (You may select up to 3.)

De las siguientes opciones, marque los motivadores más importantes en su decisión de cómo desechar un colchón. (Puede seleccionar hasta tres.)

Answer Choices	Responses	
Convenience — it's easy to do Conveniencia — es fácil de hacer	54.21%	219

Answer Choices	Responses	
Receiving a reimbursement of \$3 for each mattress you recycle Recibir un reembolso de \$3 por cada colchón que recicle	23.27%	94
Protecting the environment Proteger el medio ambiente	41.83%	169
Keeping your neighborhood clean Mantener limpio su vecindario	18.32%	74
Recycling the mattress to create new products Reciclar el colchón para crear nuevos productos	23.76%	96
Following the law Cumplir con la ley	16.83%	68
Saving space in the landfill by recycling Ahorrar espacio en los rellenos sanitarios mediante el reciclaje	19.31%	78
Doing the right thing Hacer lo correcto	15.84%	64
Stimulating the economy by creating recycling jobs Estimular la economía al crear empleos de reciclaje	7.43%	30
The availability of free haul-away service by retailers Servicio gratuito de transporte por parte de los minoristas	14.85%	60
Not having to store it at home No tener que guardarlo en casa	10.89%	44

Answer Choices	Responses	
Moving out — not planning to take it with you Me voy a mudar y no planifico llevarme el colchón	2.97%	12
Knowledge that I can — was previously unaware Conocimiento que puedo — antes no lo sabía	6.93%	28
Other — please specify Otro — especifique	0.25%	1

Answered: 404, Skipped: 187

Q24. In your opinion, why don't more people choose to recycle their old mattresses? (You may select up to 3.)

En su opinión, ¿por qué no más personas eligen reciclar sus colchones viejos? (Puede seleccionar hasta 3.)

Answer Choices	Responses	
The lack of knowledge that mattresses can be recycled La falta de conocimiento de que los colchones se pueden reciclar	68.52%	333
The time involved in disposing of the mattress so it can be recycled La falta de tiempo para desechar el colchón para que pueda ser reciclado	27.37%	133
The perceived cost of mattress disposal and recycling El costo percibido de la eliminación y reciclaje de colchones	29.01%	141

Answer Choices	Responses	
The distance they I need to travel to dispose of the mattress La distancia necesaria para viajar para deshacerse del colchón	22.63%	110
Not having a vehicle that can transport a mattress to a disposal site No tener un vehículo que pueda transportar un colchón a un sitio de recolección	31.28%	152
Not knowing what to do to ensure the mattress will be recycled what to do with the unwanted mattress No saber qué hacer para asegurarse de que el colchón será reciclado	18.93%	92
Not having an ID or driver's license No tener identificación o licencia de conducir	3.29%	16
Not having free haul-away service available No tener servicio gratuito de transporte	17.70%	86
Don't know No sé	8.23%	40
Other — please specify Otro — especifique	0.62%	3

Answered: 486, Skipped: 105

Q25. In your opinion, why don't more people choose to recycle their old mattresses? (You may select up to 3.)

En su opinión, ¿por qué no más personas eligen reciclar sus colchones viejos? (Puede seleccionar hasta 3.)

Answer Choices	Responses	
The lack of knowledge that mattresses can be recycled La falta de conocimiento de que los colchones se pueden reciclar	0.00%	0
The time involved in disposing of the mattress so it can be recycled La falta de tiempo para desechar el colchón para que pueda ser reciclado	0.00%	0
The perceived cost of mattress disposal and recycling El costo percibido de la eliminación y reciclaje de colchones	0.00%	0
The distance they I need to travel to dispose of the mattress La distancia necesaria para viajar para deshacerse del colchón	0.00%	0
Not having a vehicle that can transport a mattress to a disposal site No tener un vehículo que pueda transportar un colchón a un sitio de recolección.	0.00%	0

Answer Choices	Responses	
Not knowing what to do to ensure the mattress will be recycled what to do with the unwanted mattress No saber qué hacer para asegurarse de que el colchón será reciclado	0.00%	0
Not having an ID or driver's license No tener identificación o licencia de conducir	0.00%	0
Not having free haul-away service available No tener servicio gratuito de transporte	0.00%	0
Don't know No sé	0.00%	0
Other — please specify Otro — especifique	0.00%	0

Answered: 0, Skipped: 591

Q26. What kind of recycler are you? Select the one description that fits you best.

¿Qué tipo de reciclador eres? Seleccione la descripción que mejor se adapte a usted (solamente una).

Answer Choices	Responses	
I am passionate about recycling and go out of my way to recycle everything that I possibly can. Me apasiona el reciclaje y hago todo lo posible por reciclar todo lo que puedo.	27.60%	138
I almost always recycle because it's the right thing to do. Casi siempre reciclo porque es lo correcto.	36.60%	183

Answer Choices	Responses	
I recycle only the items that I can place in my recycle bin--bottles, cans, paper, etc. Reciclo solo los artículos que puedo colocar en mi papelería de reciclaje--botellas, latas, papel, etc.	21.80%	109
I recycle only when it's convenient to do so. Reciclo solo cuando me conviene.	5.20%	26
I am too busy to worry about recycling. Estoy demasiado ocupado para preocuparme por el reciclaje.	1.20%	6
I do not recycle because I do not have a recycle bin. No reciclo porque no tengo papelería de reciclaje.	2.00%	10
I am new to recycling but am interested in doing more of it. Soy nuevo/a en el reciclaje, pero estoy interesado/a en hacer más.	2.20%	11
I am not concerned about recycling since environmental change is inevitable/natural. No me preocupa el reciclaje ya que el cambio ambiental es inevitable/natural.	2.80%	14
Other — Please specify	0.60%	3

Answered: 500, Skipped: 91

Q27. Do you subscribe to or watch any of the following digital TV services? (Select all that apply.)

¿Está suscripto o ve alguno de los siguientes servicios de TV digital? (Seleccione todos lo que correspondan.)

Answer Choices	Responses	
Amazon	41.80%	209
Apple TV +	13.20%	66
Comcast	8.60%	43
Discovery	8.00%	40
Disney +	23.20%	116
Fox Networks	6.60%	33
FuboTV	3.20%	16
Hulu	23.80%	119
Netflix	54.00%	270
Newsy	3.00%	15
PlayStation	5.60%	28
Pluto	3.40%	17
Scripps Networks	2.00%	10
Sling TV	4.80%	24
Sony Crackle	1.60%	8
Sony Vue	2.00%	10
Univision Now	1.80%	9
Verizon Fios	3.60%	18
YouTube TV	14.40%	72
None Ninguno	20.40%	102
Other — please specify Otro — especifique	1.80%	9

Answered: 500, Skipped: 91

Q28. To which online radio services do you subscribe? (Select all that apply.)

¿A cuál de estos servicios de radio está suscrito? (Seleccione todos los que apliquen.)

Answer Choices	Responses	
Apple Music	15.00%	75
Amazon Music	17.20%	86
Pandora	22.20%	111
Spotify	26.60%	133
Sirius XM	12.20%	61
iHeart Radio	7.80%	39
None	37.80%	189
Other — please specify Otro — especifique	1.80%	9

Answered: 500, Skipped: 91

Q29. Which social media do you use on a regular basis (Select all that apply)?

¿Cuál red social utiliza regularmente (seleccione todas las opciones que apliquen)?

Answer Choices	Responses	
Facebook	58.80%	294
Twitter	28.00%	140
Instagram	40.20%	201
Pinterest	13.80%	69
Line	3.40%	17
LinkedIn	18.80%	94
Reddit	8.40%	42
Snapchat	13.00%	65
TikTok	11.80%	59
Tumblr	3.80%	19
WeChat	4.20%	21
YouTube	42.00%	210

Answer Choices	Responses	
None — I don't use any social media on a regular basis. Ninguno — No uso redes sociales regularmente.	15.00%	75
Other — please specify Otro — especifique	1.40%	7

Answered: 500, Skipped: 91

Q30. Please mark your gender.

Marque su sexo.

Answer Choices	Responses	
Male Masculino	53.80%	269
Female Femenino	46.20%	231
Other Otro	0.00%	0

Answered: 500, Skipped: 91

Q31. Please mark your marital status.

Marque su estado civil.

Answer Choices	Responses	
Married Casado(a)	53.00%	265
Widowed Viudo(a)	4.00%	20
Divorced Divorciado(a)	9.60%	48
Separated Separado(a)	2.00%	10
Never married Nunca se casó	31.40%	157

Answered: 500, Skipped: 91

Q32. How would you describe your ethnicity?

¿Cómo describiría su origen étnico?
(Seleccione todo lo que corresponda.)

Answer Choices	Responses	
American Indian/Native American Indígena americano/ nativo americano	4.00%	20
Asian Asiático	17.40%	87
Black/African American Negro/afroamericano	5.80%	29
Hispanic/Latino Hispano/latino	13.40%	67
White/Caucasian Blanco/caucásico	60.20%	301
Pacific Islander Nativo de las islas del Pacífico	1.00%	5
Other Otro	2.80%	14

Answered: 500, Skipped: 91

Q33. Please mark the range that includes your age.

Marque el rango que comprende su edad.

Answer Choices	Responses	
21 to 30	18.20%	91
31 to 40	21.60%	108
41 to 50	17.60%	88
51 to 60	16.60%	83
61 and older	25.00%	125
I prefer not to reply. Prefiero no responder.	1.00%	5

Answered: 500, Skipped: 91

Q34. Please mark the range that includes your total annual household income.

Marque el rango que comprende el ingreso total anual de su grupo familiar.

Answer Choices	Responses	
Less than \$24,999 Menos de \$24,999	11.80%	59
\$25,000 to \$49,999	15.80%	79
\$50,000 to \$74,999	13.60%	68
\$75,000 to \$99,999	17.20%	86
\$100,000 to \$124,999	7.00%	35
\$125,000 to \$149,999	9.40%	47
\$150,000 to \$199,999	9.60%	48
\$200,000 or more	8.40%	42
I prefer not to reply. Prefiero no responder.	7.20%	36

Answered: 500, Skipped: 91

Q35. Please provide your zip code.

Indique su código postal.

Answered: 472, Skipped: 119

Q36. Do you own or rent the dwelling in which you currently reside?

¿Usted alquila o es dueño(a) de la propiedad en la cual reside?

Answer Choices	Responses	
Own Dueño(a)	64.80%	324
Rent Alquilo	30.40%	152
Other Otro	4.80%	24

Answered: 500, Skipped: 91

Q37. In what type of housing do you reside?

¿En qué tipo de vivienda reside?

Answer Choices	Responses	
Single family home Casa	69.80%	349
Apartment or condominium Apartamento o condominio	28.00%	140
Other Otro	2.20%	11

Answered: 500, Skipped: 91

Q38. Do you have plans to move in the next year?

¿Tiene planes de mudarse el año que viene?

Answer Choices	Responses	
Yes Sí	20.60%	103
No	71.00%	355
Unsure No sé	8.40%	42

Answered: 500, Skipped: 91

Q39. Are your plans to move in any way related to the COVID-19 pandemic?

¿Los planes de mudarse están relacionados de alguna manera con la pandemia de COVID-19?

Answer Choices	Responses	
Yes Sí	50.49%	52
No	49.51%	51

Answered: 103, Skipped: 488

Q40. Is your uncertainty in any way related to the COVID-19 pandemic?

¿Su incertidumbre está relacionada de alguna manera con la pandemia de COVID-19?

Answer Choices	Responses	
Yes Sí	50.00%	21
No	50.00%	21

Answered: 42, Skipped: 549

Q41. Panelist ID

Answered: 591, Skipped: 0

Appendix F: Financial Audit

14 CCR § 18964(b)(11)

**MATTRESS RECYCLING COUNCIL –
CALIFORNIA (CA) LLC**

**(A WHOLLY OWNED SUBSIDIARY OF THE
MATTRESS RECYCLING COUNCIL, INC.)**

AUDITED FINANCIAL STATEMENTS
(Including Report Required by CA Public Resources Code 42990)

For the Years Ended December 31, 2019 and 2020

MATTRESS RECYCLING COUNCIL – CALIFORNIA (CA) LLC

AUDITED FINANCIAL STATEMENTS
December 31, 2019 and 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Mattress Recycling Council
Alexandria, Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of the **Mattress Recycling Council – California LLC** (a wholly owned subsidiary of the Mattress Recycling Council, Inc.), which comprise the statements of financial position as of December 31, 2019 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT (continued)

Emphasis of Matter

As discussed in NOTE L to the financial statements, the 2019 financial statements have been restated to correct a prior period misstatement. Our opinion is not modified in respect to this matter.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the **Mattress Recycling Council – California LLC** (a wholly owned subsidiary of the Mattress Recycling Council, Inc.) as of December 31, 2019 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also used our report dated June 23, 2021, on our consideration of Mattress Recycling Council – California LLC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Mattress Recycling Council – California, LLC's internal control over financial reporting or on compliance. That report (located on pages 26 to 27) is an integral part of an audit performed in accordance with Government Auditing Standards in considering Mattress Recycling Council – California LLC's internal control over financial reporting and compliance.

Additional Report on the Audited Financial Statements of Mattress Recycling Council

We have also audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Mattress Recycling Council (MRC), as of and for the years ended December 31, 2019 and 2020, and our report thereon dates June 23, 2021, expressed as an unmodified opinion on those financial statements. See NOTE A for MRC–CA subsidiary relationship.



Rockville, Maryland
June 23, 2021

**MATTRESS RECYCLING COUNCIL –
CALIFORNIA, LLC**

STATEMENTS OF FINANCIAL POSITION
December 31, 2019 and 2020

ASSETS

	(As Restated) 2019	2020
CURRENT ASSETS		
Cash and cash equivalents — NOTES A, B and H	\$2,081,791	\$7,269,929
Investments — NOTES A, C, H, and I	9,599,731	6,187,873
Accounts receivable (net of allowance for doubtful accounts of \$175,059 and \$206,393) — NOTE A	4,610,708	4,976,323
Due from MRC-Holdings — NOTE J	2,934,378	1,366,515
Interest receivable	56,246	0
Prepaid expenses	64,390	69,624
	<u>19,347,244</u>	<u>19,870,264</u>
TOTAL CURRENT ASSETS	<u>19,347,244</u>	<u>19,870,264</u>
PROPERTY AND EQUIPMENT — NOTES A AND D		
Computers and office equipment	50,595	62,008
Furniture	20,917	20,917
Software	162,073	162,073
	<u>233,585</u>	<u>244,998</u>
Accumulated depreciation	<u>(189,357)</u>	<u>(206,156)</u>
TOTAL PROPERTY AND EQUIPMENT	<u>44,228</u>	<u>38,842</u>
OTHER ASSETS		
Investments — board designated — financial reserve — NOTES A, C, H, and I	34,631,064	31,074,299
TOTAL OTHER ASSETS	<u>34,631,064</u>	<u>31,074,299</u>
TOTAL ASSETS	<u><u>\$54,022,536</u></u>	<u><u>\$50,983,405</u></u>

The Accompanying Notes are an Integral Part of these Financial Statements.

**MATTRESS RECYCLING COUNCIL –
CALIFORNIA, LLC**

STATEMENTS OF FINANCIAL POSITION
December 31, 2019 and 2020

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	(As Restated) 2019	2020
Accounts payable and accrued expenses — NOTE G	\$7,049,141	\$7,384,618
Customer credits	16,737	45,721
TOTAL CURRENT LIABILITIES	<u>7,065,878</u>	<u>7,430,339</u>
TOTAL LIABILITIES	<u>7,065,878</u>	<u>7,430,339</u>
 COMMITMENTS AND CONTINGENCIES — NOTES A, G, I, J, K, AND M		
 NET ASSETS — NOTES A, E, AND L		
Net assets without restrictions		
Undesignated	12,325,594	12,478,767
Board designated — financial reserve — NOTES C and E	<u>34,631,064</u>	<u>31,074,299</u>
TOTAL NET ASSETS	<u>46,956,658</u>	<u>43,553,066</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$54,022,536</u></u>	<u><u>\$50,983,405</u></u>

The Accompanying Notes are an Integral Part of these Financial Statements.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

STATEMENT OF ACTIVITIES
Year Ended December 31, 2019

	(As Restated) December 31, 2019			
	Without Restrictions	With Restrictions	Total	%
REVENUES — NOTE A				
Mattress recycling fee	\$43,025,381	\$0	\$43,025,381	100.0
TOTAL REVENUES	43,025,381	0	43,025,381	100.0
EXPENSES — NOTE A				
PROGRAM SERVICE				
Collection, Recycling, and Transportation Costs	33,270,806	0	33,270,806	77.3
Communications/Education and Outreach Costs	8,158,143	0	8,158,143	19.0
Administration	2,514,451	0	2,514,451	5.8
Cal Recycle Oversight	823,677	0	823,677	1.9
Research and Development Costs	1,490,811	0	1,490,811	3.5
Legal Services	1,201,821	0	1,201,821	2.8
Grants	116,354	0	116,354	0.3
Government Affairs/ Services	28,009	0	28,009	0.1
TOTAL PROGRAM EXPENSES	47,604,072	0	47,604,072	110.6
SUPPORTING SERVICES				
General and administrative	1,698,306	0	1,698,306	4.0
TOTAL SUPPORTING SERVICES	1,698,306	0	1,698,306	4.0
TOTAL EXPENSES	49,302,378	0	49,302,378	114.6

	(As Restated) December 31, 2019			
	Without Restrictions	With Restrictions	Total	%
CHANGE IN NET ASSETS BEFORE INVESTMENT RETURNS	(6,276,997)	0	(6,276,997)	(14.6)
Net Investment Return — NOTE C	<u>2,792,712</u>	<u>0</u>	<u>2,792,712</u>	<u>6.5</u>
CHANGE IN NET ASSETS	(3,484,285)	0	(3,484,285)	<u>(8.1)</u>
NET ASSETS AT BEGINNING OF YEAR (AS RESTATED) — NOTE E AND M	<u>50,440,943</u>	<u>0</u>	<u>50,440,943</u>	
NET ASSETS AT END OF YEAR — NOTE E	<u>\$46,956,658</u>	<u>0</u>	<u>\$46,956,658</u>	

The Accompanying Notes are an Integral Part of these Financial Statements.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

STATEMENT OF ACTIVITIES
Year Ended December 31, 2020

	December 31, 2020			
	Without Restrictions	With Restrictions	Total	%
REVENUES — NOTE A				
Mattress recycling fee	\$44,498,873	\$0	\$44,498,873	100.0
TOTAL REVENUES	44,498,873	0	44,498,873	100.0
EXPENSES — NOTE A				
PROGRAM SERVICE				
Collection, Recycling, and Transportation Costs	38,125,864	0	38,125,864	85.7
Communications/Education and Outreach Costs	3,395,948	0	3,395,948	7.6
Administration	2,841,807	0	2,841,807	6.4
Legal Services	738,283	0	738,283	1.7
Cal Recycle Oversight	1,711,999	0	1,711,999	3.8
Research and Development Costs	770,239	0	770,239	1.7
Grants	123,744	0	123,744	0.3
Government Affairs/ Services	21,736	0	21,736	0.0
TOTAL PROGRAM EXPENSES	47,729,620	0	47,729,620	107.3
SUPPORTING SERVICES				
General and administrative	2,185,450	0	2,185,450	4.9
TOTAL SUPPORTING SERVICES	2,185,450	0	2,185,450	4.9
TOTAL EXPENSES	49,915,070	0	49,915,070	112.2

	December 31, 2020			
	Without Restrictions	With Restrictions	Total	%
CHANGE IN NET ASSETS BEFORE INVESTMENT RETURNS	(5,416,197)	0	(5,416,197)	(12.2)
Net Investment Return — NOTE C	<u>2,012,605</u>	<u>0</u>	<u>2,012,605</u>	<u>4.5</u>
CHANGE IN NET ASSETS	(3,403,592)	0	(3,403,592)	<u>(7.7)</u>
NET ASSETS AT BEGINNING OF YEAR (AS RESTATED) — NOTE E AND M	<u>46,956,658</u>	<u>0</u>	<u>46,956,658</u>	
NET ASSETS AT END OF YEAR — NOTE E	<u><u>\$43,553,066</u></u>	<u><u>0</u></u>	<u><u>\$43,553,066</u></u>	

The Accompanying Notes are an Integral Part of these Financial Statements.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2019

	(As Restated)			
	PROGRAM SERVICE	SUPPORTING SERVICES		
	MRC–CA Recycling Program	General and Administrative	Total	%
Collection, Recycling, and Transportation Costs				
Recycling Costs	\$19,396,086	\$0	\$19,396,086	39.3
Collection and Transportation	12,826,556	0	12,826,556	26.0
Illegal Dump Operations	1,048,164	0	1,048,164	2.1
Subtotal	<u>33,270,806</u>	<u>0</u>	<u>33,270,806</u>	<u>67.5</u>
Communications/Education and Outreach Costs				
Marketing and Communication	8,158,143	0	8,158,143	16.5
Administration				
Management and Staffing Expenses — NOTE M	2,298,892	763,758	3,062,650	6.2
Annual Financial Audit	0	240,352	240,352	0.5
Computer/Database Services	25,533	144,689	170,222	0.3
Staff Travel Expense	187,138	33,024	220,162	0.4
Accounting Services	0	4,912	4,912	0.0
Bad Debt	0	164,956	164,956	0.3
Insurance	0	39,428	39,428	0.1
Compliance	2,888	0	2,888	0.0
Depreciation	0	14,119	14,119	0.0
Bank Fees	0	813	813	0.0
Subtotal	<u>2,514,451</u>	<u>1,406,051</u>	<u>3,920,502</u>	<u>8.0</u>

	(As Restated)			
	PROGRAM SERVICE	SUPPORTING SERVICES		
	MRC–CA Recycling Program	General and Administrative	Total	%
Cal Recycle Oversight	823,677	0	823,677	1.7
Research and Development Costs	1,490,811	0	1,490,811	3.0
Legal Services	1,201,821	133,536	1,335,357	2.7
Grants	116,354	0	116,354	0.2
Government Affairs/Services				
Government Affairs/ Relations	28,009	158,719	186,728	0.4
Total	<u><u>\$47,604,072</u></u>	<u><u>\$1,698,306</u></u>	<u><u>\$49,302,378</u></u>	<u><u>100.0</u></u>

The Accompanying Notes are an Integral Part of these Financial Statements.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2020

	PROGRAM SERVICE	SUPPORTING SERVICES		
	MRC–CA Recycling Program	General and Administrative	Total	%
Collection, Recycling, and Transportation Costs				
Recycling Program				
Operational Costs	\$22,190,864	\$0	\$22,190,864	44.5
Collection and Transportation	14,730,482	0	14,730,482	29.5
Illegal Dump Operations	1,204,518	0	1,204,518	2.4
Subtotal	<u>38,125,864</u>	<u>0</u>	<u>38,125,864</u>	<u>76.4</u>
Communications/Education and Outreach Costs				
Marketing and Communication	3,395,948	0	3,395,948	6.8
Administration				
Management & Staffing Expenses	2,662,992	1,433,918	4,096,910	8.2
Annual Financial Audit	0	223,621	223,621	0.4
Computer/Database Services	23,868	135,250	159,118	0.3
Compliance	102,893	0	102,893	0.2
Bad Debt	0	91,964	91,964	0.2
Staff Travel Expense	52,054	9,186	61,240	0.1
Insurance	0	58,693	58,693	0.1
Depreciation	0	16,799	16,799	0.0
Accounting Services	0	1,921	1,921	0.0
Bank Fees	0	825	825	0.0
Subtotal	<u>2,841,807</u>	<u>1,972,177</u>	<u>4,813,984</u>	<u>9.6</u>

	PROGRAM SERVICE	SUPPORTING SERVICES		
	MRC–CA Recycling Program	General and Administrative	Total	%
Legal Services	1,711,999	90,105	1,802,104	3.7
Cal Recycle Oversight	770,239	0	770,239	1.5
Research and Development Costs	738,283	0	738,283	1.5
Grants	123,744	0	123,744	0.2
Government Affairs/Services				
Government Affairs/ Relations	<u>21,736</u>	<u>123,168</u>	<u>144,904</u>	<u>0.3</u>
Total	<u><u>\$47,729,620</u></u>	<u><u>\$2,185,450</u></u>	<u><u>\$49,915,070</u></u>	<u><u>100.0</u></u>

The Accompanying Notes are an Integral Part of these Financial Statements.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

STATEMENT OF CASH FLOWS
Years Ended December 31, 2019 and 2020

CASH FLOWS FROM OPERATING ACTIVITIES	As Restated 2019	2020
Increase (decrease) in net assets	\$(3,484,285)	\$(3,403,592)
Adjustments to reconcile change in unrestricted net assets to net cash used in operating activities:		
Depreciation and amortization expense — NOTE D	14,118	16,799
Realized & unrealized (gain)/loss on investments — NOTE C	(1,992,877)	(1,341,557)
(Increase) decrease in operating assets		
Accounts receivable	509,050	(365,616)
Due from MRC-Holdings	(1,848,248)	1,567,863
Interest receivable	(11,339)	56,246
Prepaid expenses	544,828	(5,234)
Deposits	55,040	0
Increase (decrease) in operating liabilities		
Accounts payable and accrued expenses	387,505	335,477
Customer credit	5,074	28,984
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(5,821,134)	(3,110,630)
CASH FLOWS FROM INVESTING ACTIVITIES	As Restated 2019	2020
Purchase of property and equipment	(35,865)	(11,413)
Purchase of investments	(84,115,378)	(14,224,346)
Proceeds from sale of investments	78,661,890	18,977,762
(Increase) / decrease of board designated investments — financial reserve	4,484,478	3,556,765
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(1,004,875)	8,298,768

	<u>As Restated 2019</u>	<u>2020</u>
CASH FLOWS FROM FINANCING ACTIVITIES — NONE	<u>0</u>	<u>0</u>
NET CASH PROVIDED (USED)		
BY FINANCING ACTIVITIES	<u>0</u>	<u>0</u>
NET INCREASE (DECREASE) IN		
CASH AND CASH EQUIVALENTS	(6,826,009)	5,188,138
CASH AND CASH EQUIVALENTS,		
BEGINNING OF YEAR	<u>8,907,800</u>	<u>2,081,791</u>
UNRESTRICTED CASH AND CASH EQUIVALENTS,		
END OF YEAR — NOTES A AND B	<u>\$2,081,791</u>	<u>\$7,269,929</u>

See Note F for Supplemental Cash Flow Disclosures.

The Accompanying Notes are an Integral Part of these Financial Statements.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE A — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the **Mattress Recycling Council – California LLC** (“MRC–CA”) is presented to assist in understanding the MRC–CA’s financial statements. The financial statements and notes are representations of the MRC–CA’s management who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Purpose of the California Recycling Operations:

The California (CA) Used Mattress Recovery and Recycling Act (“the Act”) is authorized by Public Resources Code Section 42985 to require manufacturers of mattresses sold in CA to develop, finance, and implement a convenient and cost-effective program to recover and recycle used mattresses generated in CA. The Act is administered by MRC–CA. MRC–CA funds its operations through an **\$10.50** per unit recycling fee collected from consumers when they purchase a mattress or box spring. MRC–CA is required to perform financial statement audit under accounting principles generally accepted in the United States of America and the generally accepted government auditing standards issued by the Comptroller General of the United States of America to satisfy the state of California’s certified audited financial statement requirement in accordance with the State of California Section 42990 of the Public Resources Code.

MRC–CA is one of three operating wholly owned subsidiaries of the Mattress Recycling Council, Inc. (“MRC”). MRC also operates recycling programs in the states of Connecticut and Rhode Island. The MRC is a not-for-profit corporation incorporated on November 14, 2013 under the laws of the State of Delaware and organized and operated for purposes consistent with recognition of exempt status under Internal Revenue Code Section 501(c)(3), including, without limitation, to work to establish an environmentally sound and cost-effective program for recycling of sleep products. The MRC is a subsidiary (under current accounting standards) of the International Sleep Products Association (“ISPA”) due to common control.

The MRC–CA’s significant accounting policies are as follows:

Basis of Accounting and Separately Stated Financial Statements of MRC–CA:

The financial statements of the MRC–CA have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, advances, prepaid expenses, payables, accruals and other liabilities.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE A — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

On an annual basis, MRC–CA’s financial statements are included in the consolidated group financial statements of the MRC. These financial statements of the MRC–CA have been issued as a subsidiary of the MRC for the years ended December 31, 2019 and 2020. MRC–CA’s December 31, 2019 and 2020 separately stated financial statements will be prepared due to the request of the Board of Directors of MRC and the State of California. See **NOTE J** for related party transaction disclosures.

Basis of Presentation:

As a wholly owned subsidiary of the MRC, a 501(c)(3) not-for-profit organization, the financial statements of the MRC–CA have been prepared on the accrual basis of accounting. The MRC–CA reports information regarding its financial position and activities according to two classes of net assets: net assets without restriction and net assets with restriction.

Net Assets Without Restriction — Net assets that are not subject to or are no longer subject to third party imposed stipulations. The board designated reserves are included in net assets without restrictions.

Net Assets With Restriction — Net assets whose use is limited by third party imposed time and/or purpose restrictions.

Revenues are reported as increases in net assets without restriction unless use of the related assets is limited by third party-imposed restrictions. Expenses are reported as decreases in net assets without restriction. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without restrictions unless their use is restricted by explicit third-party stipulation or by law. Expirations of restrictions on the net assets (i.e., the third party stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. The MRC–CA has adopted a policy to classify restricted revenues as without restrictions to the extent that restrictions were met in the year the revenue was received.

MRC–CA established a financial reserve policy to provide for minimum and maximum short- and long-term reserves. It is the policy of MRC–CA to include in its short-term reserves, net assets which equal approximately three months of its annual budgeted expenses. MRC–CA’s long-term reserves shall be no less than nine months of its annual budgeted expenses, but no more than 15 months. In total MRC–CA’s reserves are sought to be maintained at approximately 100% of its operating budgeted expenses.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE A — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Tax Status:

The MRC is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from activities not directly related to the MRC's tax-exempt purpose is subject to taxation as unrelated business income. MRC-CA is considered a disregarded entity for federal income tax purposes. MRC-CA's activity and mission are consistent with those of its Parent company, MRC. The subsidiary's financial operations are reported on a consolidated basis with MRC's tax-exempt Federal Form 990 filing. Thus, the subsidiary is subject only to state income taxes as a for-profit limited liability company.

The MRC has adopted the authoritative guidance relating to uncertainty in income taxes included in ASC Topic *Income Taxes*. These provisions provide consistent guidance for the accounting for uncertainty in income taxes recognized in an entity's financial statements and prescribe a threshold of "more likely than not" for recognition and de-recognition of tax positions taken or expected to be taken in a tax return. The MRC performed an evaluation of uncertain tax positions for the year period ended December 31, 2020, and determined that there were no material matters that would require recognition in the financial statements or that may have an effect on its tax-exempt status. As of December 31, 2020, the statute of limitations for the MRC's income tax return for the years ended December 31, 2017, 2018, and 2019 remain open with the Federal, state, and local authorities. It is the MRC's policy to recognize interest and/or penalties related to uncertain tax positions, if any, in income tax expense.

Cash and Cash Equivalents:

For purposes of the statement of cash flows, the MRC-CA considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable:

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to valuation allowance based on its assessment of the current status of individual accounts. Balances which are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. For the years ended December 31, 2019 and 2020, the balance of the allowance for doubtful accounts was \$175,059 and \$206,393 respectively.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE A — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition:

Revenue from recycling fees is recognized at the point of sale in the period in which the recycling fee is collected at retail.

Property, Equipment, Depreciation and Amortization:

The MRC–CA capitalizes all expenditures for property and equipment in excess of \$1,000. Purchased property and equipment are carried at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investments:

The MRC–CA has adopted Accounting Standards Codification (ASC) 958 Not-for-Profit Entities (formerly Statement of Financial Accounting Standards (SFAS) No. 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*). Under FASB ASC 958-320, investments in marketable equity securities with readily determinable fair values and all investments in marketable debt securities are valued at their fair values in the statements of financial position. Realized and unrealized gains and losses are included in the change in net assets.

Functional Allocation of Expenses:

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and in the statements of functional expenses. Accordingly, certain shared costs have been allocated among the three state programs (CA, CT, and RI) based on supporting services benefiting each program.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE A — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Allocation of Expenses (continued):

Shared general and administrative expenses include those expenses that are not directly identifiable with any other specific function but that provide for the overall support of the MRC, including expenses related to contracts with third-party vendors. Total shared costs are allocated to the respective states on a monthly basis. For the years ended December 31, 2019 and 2020, approximately 90% of the shared expenses outlined above were allocated to MRC–CA, which is based on relative state population of CA as it relates to CT and RI.

Reclassifications:

Certain accounts in the prior year financial statements have been reclassified for comparative purpose to conform with presentation in the current year financial statements.

NOTE B — CASH AND CASH EQUIVALENTS — (UNRESTRICTED)

Cash and cash equivalents at December 31, 2019 and 2020, consisted of the following:

<u>Unrestricted:</u>	<u>2019</u>	<u>2020</u>
Demand deposits	\$1,424,469	\$2,858,297
Money market funds	157,457	4,411,632
US Treasury note	499,865	0
Total unrestricted cash and cash equivalents	<u>\$2,081,791</u>	<u>\$7,269,929</u>

NOTE C — INVESTMENTS

As of December 31, 2019, and 2020 the MRC–CA investments consisted of approximately 87% and 84%, respectively, conservative fixed income products, and the remaining 13% and 16%, respectively, are invested in U.S. and International ETF's and mutual funds. All investments are exposed to various risks, such as market and credit. Due to the level of risk associated with investments and level of uncertainty related to changes in the value of investments, there is always a possibility that changes in risks in the near term could materially affect investment balances and the amounts reported in the financial statements.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE C — INVESTMENTS (continued)

Investments at December 31, 2019 consisted of the following:

	<u>Cost</u>	<u>Fair Value</u>
Unrestricted	\$10,598,293	\$9,599,731
Board Designated — financial reserve	33,233,378	34,631,064
	<u>\$43,831,671</u>	<u>\$44,230,795</u>

As of December 31, 2019, \$34,631,064 has been recorded as board designated investments (see **NOTE E**).

Investments are composed of the following:

	<u>Cost</u>	<u>Fair Value</u>
U.S. ETF Fixed Income Securities	\$7,721,611	\$7,755,066
International ETF and Equity Securities	1,435,907	1,468,731
REITs	628,962	724,955
US Treasury Notes	11,620,609	10,933,659
Certificates of Deposit	999,800	1,000,000
Fixed Income Mutual Funds	18,742,370	19,120,243
Equity Mutual Funds	2,682,412	3,228,141
	<u>\$43,831,671</u>	<u>\$44,230,795</u>

Investment return for the year ended December 31, 2019 is comprised of the following:

	<u>12/31/19</u>
Interest and dividend income	\$928,664
Unrealized gain	1,751,494
Realized gain	241,383
Investment return before fees	<u>2,921,541</u>
Less: Investment fees	<u>(128,829)</u>
Net investment return	<u>\$2,792,712</u>

(15)

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE C — INVESTMENTS (continued)

Investments at December 31, 2020 consisted of the following:

	<u>Cost</u>	<u>Fair Value</u>
Unrestricted	\$5,815,794	\$6,187,873
Board Designated — financial reserve	29,205,790	31,074,299
	<u>\$35,021,584</u>	<u>\$37,262,172</u>

As of December 31, 2020, \$31,074,299 has been recorded as board designated investments (see **NOTE E**).

Investments are composed of the following:

	<u>Cost</u>	<u>Fair Value</u>
U.S. ETF Fixed Income Securities	\$19,499,556	\$20,297,173
International ETF and Equity Securities	1,435,907	1,596,083
REITs	622,871	663,247
Fixed Income Mutual Funds	10,780,838	11,062,523
Equity Mutual Funds	2,682,412	3,643,146
	<u>\$35,021,584</u>	<u>\$37,262,172</u>

Investment return for the year ended December 31, 2020 is comprised of the following:

	<u>12/31/20</u>
Interest and dividend income	\$790,546
Unrealized gain	1,341,539
Realized gain	18
Investment return before fees	<u>2,132,103</u>
Less: Investment fees	<u>(119,498)</u>
Net investment return	<u>\$2,012,605</u>

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE D — PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2019 consisted of the following:

	<u>Cost</u>	<u>Depreciation and Amortization Expense</u>	<u>Accumulated Depreciation and Amortization</u>	<u>Net Book Value</u>	<u>Estimated Useful Life (Years)</u>
Computer and office equipment	\$50,595	\$6,983	\$24,363	\$26,232	3 to 5
Furniture	20,917	2,237	4,282	16,635	7
Software	162,073	4,900	160,712	1,361	3
	<u>\$233,585</u>	<u>\$14,120</u>	<u>\$189,357</u>	<u>\$44,228</u>	

Property and equipment at December 31, 2020 consisted of the following:

	<u>Cost</u>	<u>Depreciation and Amortization Expense</u>	<u>Accumulated Depreciation and Amortization</u>	<u>Net Book Value</u>	<u>Estimated Useful Life (Years)</u>
Computer and office equipment	\$62,008	\$12,452	\$36,815	\$25,193	3 to 5
Furniture	20,917	2,986	7,268	13,649	7
Software	162,073	1,361	162,073	0	3
	<u>\$244,998</u>	<u>\$16,800</u>	<u>\$206,156</u>	<u>\$38,842</u>	

NOTE E — NET ASSETS

As of December 31, 2019, and 2020, total net assets without restrictions available for general operations of the MRC–CA amounted to \$46,956,658 and \$43,553,066, respectively. The MRC–CA’s Board has a reserve policy to establish a board designated financial reserve to operate CA’s recycling program over a multi-year period. As of December 31, 2019, and 2020, the Board has designated \$34,631,064 and \$31,074,299 of its \$46,956,658 and \$43,553,066 total net assets, respectively, as a financial reserve in order to comply with state regulations.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE E — NET ASSETS (continued)

The remaining net assets in the amount of \$12,325,594 and \$12,478,767 are undesignated as of December 31, 2019 and 2020, respectively. Undesignated net assets represent approximately three months of annual budgeted expenses.

As of December 31, 2019, and 2020, the MRC–CA did not have any net assets with third-party restrictions.

Net assets as previously reported for the year ended December 31, 2019 have been restated, see **NOTE L**.

	<u>Without Restrictions</u>	<u>With Restrictions</u>	<u>Total Net Assets</u>
Balance at December 31, 2018 (as previously stated)	\$50,146,090	\$0	\$50,146,090
Prior period adjustment (NOTE L)	<u>294,853</u>	<u>0</u>	<u>294,853</u>
Net assets at December 31, 2018 (restated)	50,440,943	0	50,440,943
2019 change in net assets (as previously stated)	(3,705,766)	0	(3,705,766)
Prior period adjustment (NOTE L)	<u>221,481</u>	<u>0</u>	<u>221,481</u>
2019 Increase (decrease) in net assets (restated)	<u>(3,484,285)</u>	<u>0</u>	<u>(3,484,285)</u>
Balance at December 31, 2019 (restated) (NOTE L)	46,956,658	0	46,956,658
2020 Increase (decrease) in net assets	<u>(3,403,592)</u>	<u>0</u>	<u>(3,403,592)</u>
Balance at December 31, 2020	<u><u>\$43,553,066</u></u>	<u><u>\$0</u></u>	<u><u>\$43,553,066</u></u>

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE F — SUPPLEMENTAL CASH FLOW STATEMENT DISCLOSURES

Supplemental disclosure of cash flows information:

Cash paid during the year ended for:	2019	2020
Interest	<u>\$0</u>	<u>\$0</u>

NOTE G — COMMITMENTS AND CONTINGENCIES

Blue Marble Materials Litigation:

MRC–CA terminated its contractual relationship with a recycler named Eco-Mobility, LLC d/b/a Blue Marble Materials (“BMM”) in September 2018. Subsequently, MRC, BMM, BMM’s principal and AeroFund Financial (AeroFund) (BMM’s factor) asserted various claims against each other in an arbitration proceeding. In October 2019, MRC entered into a settlement agreement with AeroFund in which it agreed to withdraw its claims against MRC, compromise BMM’s claims regarding three invoices BMM issued to MRC and assign its claims against BMM to MRC in exchange for \$1,300,000. During 2020 and through 2021, the Organization incurred legal and litigation expenses defending MRC’s interest against substantial monetary claims asserted in a complex arbitration proceeding involving BMM and the recycler’s principal and other legal matters related to handling routine program operations and MRC’s contracts with hundreds of vendors. The litigation-related costs included attorney’s fees, expert witness fees, transcript costs, arbitration panel costs and other out-of-pocket expenses. The arbitration proceedings concluded in May 2021. Among other things, the arbitrators found that MRC had established valid grounds for terminating BMM and that BMM was liable for significant costs that MRC–CA incurred to store, transport and process units that BMM had abandoned after termination of its contract with MRC. In addition, the arbitrators ruled against BMM and its principal on each of the claims that they had asserted against MRC–CA for substantial monetary damages. As of December 31, 2020 MRC–CA accrued an arbitration liability of approximately \$900,000.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE G — COMMITMENTS AND CONTINGENCIES (continued)

Product Care Association Consulting Fees:

The MRC has outsourced its registration, billing and collection functions to Product Care Association (PCA), a third-party vendor which operates out of Canada. PCA manages the seller registrations, collects and reviews the monthly sales reports from various mattress retailers/sellers, invoices these sellers and collects the fee income on behalf of the MRC. During the years ended December 31, 2019 and 2020, the total expenses incurred related to PCA consulting fees were \$316,322 and \$296,553 respectively, and MRC-CA proportionate allocation of those expenses were \$284,690 and \$266,445, respectively, which is included in administration expense (management and staffing) on the statement of activities.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE G — COMMITMENTS AND CONTINGENCIES (continued)

Concentration of Service Provider:

For the years ended December 31, 2019 and 2020, four and five recyclers accounted for approximately 77% and 80% of MRC–CA's total recycling costs, respectively, and 75% and 75% of the units recycled, respectively. MRC–CA has been encouraging all of its recyclers to increase their processing and efficiencies which would more evenly distribute the recycling effort between all of MRC–CA's recycling vendors.

Note Payable — line of credit:

On July 19, 2018, MRC entered into a line of credit agreement with PNC Bank. The principal amount of the line was \$1,000,000 and called for an interest rate which is equal to the daily LIBOR rate plus 2.0%. All unpaid principal and interest is payable at its maturity date on July 31, 2021. Until the maturity date, MRC is required to make monthly accrued interest payments, which are due each month. The line of credit is secured by collateral of the assets of MRC. There were no draws on the line of credit in 2019 or 2020, therefore the interest expense related to the line of credit for the years ended December 31, 2019 and 2020 is \$0.

NOTE H — CONCENTRATION OF CREDIT RISK

The MRC–CA maintains its cash and cash equivalents balances in three U.S. financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) and the Securities Investor Protection Corporation (SIPC). The FDIC insures up to \$250,000 and the SIPC insures up to \$500,000 (including up to \$250,000 for cash) as of December 31, 2020. The MRC–CA's investment firm also maintains additional insurance coverage through an outside insurer which provides excess protection of up to \$400 million per account. At December 31, 2020, the MRC–CA's uninsured cash balance was \$3,193,316 and uninsured investment balance was \$0.

NOTE I — FAIR VALUE OF FINANCIAL INSTRUMENTS

Generally accepted accounting principles define fair value, establish a framework for measuring fair value, and establish a fair value hierarchy that prioritizes the inputs to valuation techniques. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE I — FAIR VALUE OF FINANCIAL INSTRUMENTS (continued)

A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

Level 1 — These inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the MRC–CA has the ability to access.

Level 2 — These are inputs (other than quoted prices included within level 1) that are observable for the asset or liability, either directly or indirectly. These inputs may include quoted prices for the identical instrument on an inactive market, prices for similar instruments, interest rates, default rates and other similar data.

Level 3 — These are unobservable inputs for the asset or liability and rely on management’s own assumptions about the assumptions that market participants would use in pricing the asset or liability. The unobservable inputs should be developed based on the best information available in the circumstances and may include the MRC–CA’s own data.

The MRC–CA estimates that the fair value of all financial instruments at December 31, 2019 and 2020 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

Fair Value Measurements on a Recurring Basis As of December 31, 2019

	Level 1	Level 2	Level 3	Total
Investments	\$10,171,436	0	0	\$10,171,436
Investments — financial reserve	33,059,359	1,000,000	0	34,059,359
Total	<u>\$43,230,795</u>	<u>\$1,000,000</u>	<u>\$0</u>	<u>\$44,230,795</u>

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE I — FAIR VALUE OF FINANCIAL INSTRUMENTS (continued)

Fair Value Measurements on a Recurring Basis As of December 31, 2020

	Level 1	Level 2	Level 3	Total
Investments	\$6,130,993	0	0	\$6,130,993
Investments — financial reserve	31,131,179	0	0	31,131,179
Total	<u>\$37,262,172</u>	<u>\$0</u>	<u>\$0</u>	<u>\$37,262,172</u>

NOTE J — RELATED PARTY TRANSACTIONS (MRC)

MRC–CA is one of three operating wholly owned subsidiaries of the Mattress Recycling Council, Inc. (“MRC” or “MRC Holdings”). MRC also operates recycling programs in the states of Connecticut and Rhode Island. The MRC is a not-for-profit organization incorporated on November 14, 2013 under the laws of the State of Delaware and organized and operated for purposes consistent with recognition of exempt status under Internal Revenue Code Section 501(c)(3), including, without limitation, to work to establish an environmentally sound and cost-effective program for recycling of sleep products. The MRC is a subsidiary (under current accounting standards) of the International Sleep Products Association (“ISPA”) due to common control.

These financial statements include the intra-entity accounts and transactions between the MRC–CA and MRC. Due from MRC includes participant funds for the recycling program collected by MRC on behalf of MRC–CA. The following transactions below are included in these separately stated financial statements, but are eliminated in the consolidated MRC financial statements:

	As Restated 2019	2020
Due from MRC — (NOTE L and Page 3)	\$2,934,378	\$1,366,515
Administrative and management fee expense — MRC	\$ 2,608,391	\$2,884,537
Management Fund Expenses — MRC (Fee was discontinued)	\$0	\$0

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE J — RELATED PARTY TRANSACTIONS (MRC) (continued)

Operating Agreement with MRC:

MRC–CA is required to pay a monthly service/license fee in the amount of \$225,000, which represents the anticipated costs incurred by MRC for administrative, financial and operational support services to the LLC. At the end of each quarter a reconciliation is prepared for a “true up” of actual costs MRC–CA incurred versus the monthly fee charged, and any surplus or deficits are reimbursed by the respective party.

For the years ended December 31, 2019 and 2020, the MRC–CA incurred expenses of \$2,608,391 (restated) (**NOTE M**) and \$2,884,537 related to this agreement for administrative fees, and MRC recorded the associated management fee revenue in the same amount. The administrative fee expense charged by MRC has not been eliminated in these financial statements as of December 31, 2019 and 2020.

NOTE K — LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The MRC–CA has financial assets as of December 31, 2020, consisting of cash and cash equivalents of \$7,269,929, undesignated investments of \$6,187,873, net accounts receivable of \$4,976,323, due from MRC Holdings of \$1,366,515, and investments for financial reserve of \$31,074,299, which total \$50,874,939. Included in these financial assets is the board designated investments in the amount of \$31,074,299, set aside for the financial reserve in order to comply with state regulations in CA. These board designated financial assets are not available for general use.

The following reflected the MRC–CA’s financial assets available for general use as of the Statement of Financial Position date.

Financial assets, at year end	\$50,874,939
Less those unavailable for general expenditure within one year, due to:	
Board designations:	
Amount set aside for the financial reserve	<u>(31,074,299)</u>
Financial assets available to meet cash need for general expenditures within one year	<u><u>\$19,800,640</u></u>

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE K — LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS (continued)

The MRC–CA considers all expenditures related to its ongoing recycling programs, as well as the services undertaken to support these programs to be general expenditures. As part of the MRC–CA’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, the MRC–CA invests cash in excess of daily requirements in investments, which include conservative fixed income products, U.S. and International ETF’s, and mutual funds.

In addition to financial assets available to meet general expenditures over the next 12 months, the MRC–CA has a financial reserve to assist with operational liquidity if needed.

NOTE L — RESTATEMENT OF PRIOR PERIOD

During the year ended December 31, 2020, an adjustment necessary to the MRC–CA’s previously issued financial statements was identified. MRC–CA is subject to compliance audits by the State of California pursuant to Public Resources Code, Section 42990 of the California Used Mattress Recovery and Recycling Act. During 2019, the California Department of Resources Recycling and Recovery performed a compliance audit of MRC–CA for the period December 20, 2015 through June 30, 2019. The objective of the audit was to determine whether MRC–CA demonstrated a “good faith effort” for certain and specific financial components of its annual reports, audited financial statements and control environment. The report was issued in June of 2020 with one finding involving the payment of “Management Fund Fees” to MRC (the parent). During the years 2017 through 2019 MRC–CA paid MRC “Management Fund Fees equal to 10% of the anticipated administrative costs incurred by MRC to support MRC–CA and the two other state programs. MRC agreed to repay MRC–CA the prior collected fees totaling \$516,334 and discontinued the future collection of the fee. The refund of these fees was recorded as an adjustment to previously stated net assets and effected the previously stated accounts as discussed in the table below:

	Statement of Financial Position as of December 31, 2019:
Beginning net assets without restrictions	\$50,146,090
Prior period adjustment	<u>294,583</u>
Beginning net assets without restrictions (restated)	<u><u>\$50,440,943</u></u>

MATTRESS RECYCLING COUNCIL – CALIFORNIA, LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2020

NOTE L — RESTATEMENT OF PRIOR PERIOD (continued)

	Statement of Financial Position as of December 31, 2019:
Due from MRC	2,418,044
Prior period adjustment	516,334
Due from MRC (restated)	<u>\$2,934,388</u>
	<u>2019 Statement of Activities:</u>
Administrative expense (included in management and staffing expense)	\$2,829,872
Prior period adjustment	(221,481)
Administrative expense (restated)	<u>\$2,608,031</u>

NOTE M — SUBSEQUENT EVENTS

In preparing the financial statements, MRC–CA has evaluated events and transactions for potential recognition or disclosure through June 23, 2021, the date the audit report was available to be issued.

COVID-19 Uncertainty:

The extent of the impact of COVID-19 on MRC–CA’s operational and financial performance will depend on certain developments, including the duration of the outbreak, impact on our state residents, stakeholders, employees, and vendors, all which are uncertain and cannot be predicted. The extent to which COVID-19 may impact MRC–CA’s financial condition or results of operations is uncertain.

**Supplementary Reports
for the California
Department of
Resources, Recycling
And Recovery**



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of the
Mattress Recycling Council
Alexandria, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the **Mattress Recycling Council – California LLC** (“MRC–CA”), a subsidiary of the Mattress Recycling Council (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 23, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered MRC–CA’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of MRC–CA’s internal control. Accordingly, we do not express an opinion on the effectiveness of MRC–CA’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (continued)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether MRC–CA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the MRC–CA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rockville, MD
June 23, 2021



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE FINANCIAL ASPECTS OF THE PUBLIC RESOURCES CODE SECTION 42990, AND CHAPTER 21, PART 3, DIVISION 30 OF THE PUBLIC RESOURCES CODE, AND TITLE 14, DIVISION 7, CHAPTER 11, ARTICLE 3 OF THE CALIFORNIA CODE OF REGULATIONS

To the Board of Directors of the
Mattress Recycling Council
Alexandria, Virginia

We have examined the Mattress Recycling Council – California LLC's ("MRC-CA") Used Mattress Recovery and Recycling Act's ("the Act") compliance with the financial aspects of the Public Resources Code Section 42990, and Chapter 21 (commencing with Section 42985), Part 3, Division 30 of the Public Resources Code, and Title 14, Division 7, Chapter 11, Article 3 of the California Code of Regulations for the year ended December 31, 2020. Management is responsible for MRC-CA's compliance with those requirements. Our responsibility is to express an opinion on MRC-CA's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether MRC-CA complied, in all material respects, with the specified requirements of the Act. An examination involves performing procedures to obtain evidence about whether MRC-CA complied with the specific requirements of the Act. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on MRC-CA's compliance with specified requirements of the Act.

In our opinion, MRC-CA complied, in all material respects, with the financial requirements of the Public Resources Code Section 42990, and Chapter 21 (commencing with Section 42985), Part 3, Division 30 of the Public Resources Code, and Title 14, Division 7, Chapter 11, Article 3 of the California Code of Regulations, for the year ended December 31, 2020.

This report is intended solely for the information and use of MRC's Board of Directors, management, and the California Department of Resources, Recycling and Recovery, and is not intended to be and should not be used by anyone other than these specified parties.

Lydon Fetterolf Corydon, P.A.

Rockville, MD
June 23, 2021

**Mattress Recycling Council –
California LLC**

Schedule of Findings
For the Year Ended December 31, 2020

Section I — Summary of Independent Auditor’s Results:

Financial statements

Type of auditor’s report issued:

Unmodified

	Yes	No
Internal control over financial reporting:		
• Material weakness(es) identified?	_____	_____X_____
• Significant deficiency(ies) identified that are not considered to be material weaknesses	_____	_____X_____
Noncompliance material to financial statements noted?	_____	_____X_____

**Mattress Recycling Council –
California LLC**

Schedule of Findings
For the Year Ended December 31, 2020

Section II — Financial Statement Findings — For the year ended December 31, 2020:

There were no Financial Statement findings noted during the audit for the year ended December 31, 2020.

**Section II — Prior Year Financial Statement Findings — For the year ended
December 31, 2019:**

There were no Financial Statement findings noted during the audit for the year ended December 31, 2019.

**Mattress Recycling Council –
California LLC**

Schedule of Findings
For the Year Ended December 31, 2020

Section III — Compliance with Financial Aspects of CA's Public Resource Code:

There were no Compliance Findings with Financial Aspects of CA's Public Resource Code noted during the audit for the year ended December 31, 2020.

Appendix G: Advisory Committee Report

14 CCR § 18964(b)(12)

California Mattress Advisory Committee
2020 Annual Report to the Mattress Recycling Council

May 28, 2021

Advisory Committee Members as of January 1, 2021

Name	Role on Mattress Advisory Committee	Stakeholder Group	Organization
Don Franco		Private Sector	Gateway Mattress Co., Inc.
Christopher Gibson		Solid Waste Industry	Recology
David Goldstein	Diversion & Commodity Markets Subcommittee Chair	Local Government	Ventura County
Terry McDonald	Chair	Private Sector	St. Vincent de Paul Society of Lane Co., Inc.
Veronica Pardo	Illegal Dumping Subcomm Chair	Solid Waste Industry	California Refuse Recycling Council
Rebecca A. Rasmussen	Outreach & Program Marketing Subcomm Chair	Local Government	Office of Mayor Eric Garcetti, City of Los Angeles
Joanne Brasch	Vice Chair	Environmental Community	California Product Stewardship Council
Jo Zientek		Local Government	Santa Clara County
Baani Behniwal	Secretary	Environmental Community	Californians Against Waste
Robert McGowan		Interested Party	Pacific Central Region at Mattress Firm Inc.
Larry Sweetser		Local Government	Regional Council for Rural Communities

Executive Summary

In accordance with Section 42990.1.(k) of the Public Resources Code, the Mattress Recycling Organization Advisory Committee (Committee) presents this document reporting on the fifth year of the [California Used Mattress Recycling Program](#) (Program). This report is submitted by the Committee and includes information discussed and voted on by the Committee in accordance with the Bagley-Keene Open Meeting Act. The Committee is currently made up of ten representatives from local government, the environmental community, the solid waste industry, private sector collectors/processors/recyclers, and interested parties with names and organizations listed above.

The Committee was formed in accordance with Section 42987(a)(3) of the Public Resources Code to maintain an advisory role to the mattress recycling organization, currently being fulfilled by the Mattress Recycling Council (MRC), throughout Program operation. Interested parties can join the [CalRecycle Listserve](#) to stay up-to-date on CalRecycle announcements on the Program. The Committee met 3 times in 2020. All agendas and minutes are available on the Committee's website: <https://www.calrecycle.ca.gov/mattresses/stewardorg/advisorycomm>

The information contained within this report includes a summary of the consultative process between the Committee and the MRC relating to the ongoing implementation of the Used Mattress Recovery and Recycling Plan (Plan), as well as any other information deemed pertinent by the Committee to maximizing the recovery and recycling of used mattresses in the state. This letter was approved by the Committee by E-vote on 5/25/21.

The Committee looks forward to continuing its consultative role to the MRC as the Program continues throughout California.

Respectfully,

Joanne Brasch, Vice Chair

Committee Member Name	Vote on the 2020 Annual Report Letter Sent 5/25/21
Christopher Gibson	Aye
David Goldstein	No vote
Don Franco	Aye
Jo Zientek	Aye
Joanne Brasch	Aye
Larry Sweetser	Aye
Rebecca A. Rasmussen	Aye
Scott Higgins	Aye
Terry McDonald	No Vote
Veronica Pardo	Aye

2020 Mattress Recycling Advisory Committee Report

Purpose:

The purpose of this report is to provide a summary of the consultative process between the Committee and the MRC regarding the MRC's administration of the Program during the 2020 calendar year, and to provide any other information the Committee deems pertinent to maximizing the recovery and recycling of used mattresses in the state.

Activities and Changes:

Comment letters by the Committee, Committee meeting agendas, meeting notes, and other materials utilized by the Committee during 2020 are available on the Committee's webpage, hosted by CalRecycle. <https://www.calrecycle.ca.gov/mattresses/stewardorg/advisorycomm>

Changes to Committee membership since the 2019 Annual Report include:

Environmental Community:

No updates during this reporting period.

Local Government:

Larry Sweetser joined the Committee on August 31, 2020.

Solid Waste Industry:

No updates during this reporting period.

Interested Parties:

No updates during this reporting period.

Private Sector:

No updates during this reporting period.

Summary of Committee Meetings:

March 25, 2020 — Program updates provided by MRC and CalRecycle staff with work recently completed. The Committee chairs from the Diversion & Commodity Markets and Outreach & Program Marketing Subcommittees gave updates on communications amongst each other and with MRC, the illegal dumping subcommittee currently does not have a chair.

Committee Member Pardo volunteered to serve as chair of the Illegal Dumping Sub-Committee. Motion: Committee member Goldstein; Second: Committee member Rasmussen. Vote: 8 aye/ 0 no / 0 abstain. The nomination passes.

MRC staff shared slides and provided an overview of the program before the Committee began discussions. The Committee came up with 8 questions/clarifications to be included in the written letter to MRC. Letter will be sent to the committee by Friday, and to MRC by April 1, 2020. The Committee had a brief discussion on the impacts of COVID-19 to their operations and offered to share their information with CalRecycle and MRC to help navigate their decisions during this time.

May 26, 2020 — Several members of the MRC provided updates on operations in the first quarter of this year and the impacts of COVID-19 on the mattress recycling program. Two of the three subcommittees provided updates, Subcommittee Chair Goldstein updated on Diversion & Commodity Markets and Subcommittee Chair Pardo gave an update on Illegal Dumping. Advisory Committee members made various comments to be included in the letter to MRC, due May 31st. Please refer to the 2019 Advisory Committee Annual Report letter for details.

September 17, 2020 — MRC Staff went over highlights from their 2019 annual report, including newly added collection locations, commercial volume program, public education, and industry outreach. Subcommittee Chair Goldstein gave a summary for their meeting on Aug. 14th with four AC members and MRC staff. The AC expressed its satisfaction for the fact that the mattress fee monies were going towards increasing the recyclability of the product. Vice Chair Brasch led the Committee member discussion on the MRC 2019 Annual Report and 2020 Budget. Improvements from the 2018 report were first discussed, followed by comments, questions and recommendations for the 2019 report. The recommendations were grouped into categories and will be presented in a letter to CalRecycle on September 25, 2020.

Subcommittees:

Each sub-committee chair works with MRC on specific issues allowing the smaller group to get into details. The sub-committees and their respective chairs have provided the following updates for the 2020 Annual Report:

1. Diversion and commodity markets

The Diversion & Commodity Markets sub-committee was formed with the objectives of providing specialized feedback to the Mattress Recycling Council and CalRecycle, as well as updates and research to the additional members of the Mattress Recycling Advisory Committee. The sub-committee held two meetings with the MRC via phone in 2020, and the subcommittee chair also had occasional phone discussions with Mattress Recycling Council staff and consultants. In the cases of those phone discussions, the subcommittee chair obtained input before, and provided updates after, to members of the subcommittee. The central focus of the

subcommittee in 2020 was the MRC's implementation of strategies and programs planned in the previous two years.

Members of the subcommittee researched and brought to discussions with the MRC, CalRecycle and the general body of the Advisory Committee input regarding ongoing programs and suggestions for initiatives. One issue resolved from the previous year involved intellectual property options for patents derived from MRC-sponsored research. The MRC's resolution was developed in the previous year and was implemented by the MRC in 2020. This resulted in MRC progress on the issue of developing markets for pocketed coils, including moving forward with an initiative to support development equipment enabling automated processing.

The subcommittee also monitored the main initiative of the MRC related to enhancement of diversion from drop-off sites, including material recovery facilities (MRFs). The MRC's site grants from Cycle 2, totaling nearly \$200,000 supported 24 projects, awarded (and some begun) in the previous year but mostly implemented in 2020. These projects made sites more efficient and protected mattresses from weather, ensuring continued marketability.

On August 14, 2020, the subcommittee obtained data from the MRC enabling review of the effectiveness of market development and recycling assistance to mattress recyclers in the area of wood recycling. While the MRC's assistance to recycling facilities produced lists of additional sites they might use for wood scrap, along with tip fees and customized calculations of transport costs, only two of the 10 recyclers assisted tried alternatives to their past practice. Updated information in the 2020 Annual Report may change the assessment, and good research like this may serve as a backup resource in case of market interruptions, but this example may also emphasize the importance of the MRC developing new markets, rather than expanding existing markets. The subcommittee encouraged and monitored new market development as the MRC reported on funding partners' work on shoddy material tests for stormwater applications, polymer research, new markets for rebound, and other initiatives.

As in previous years, the subcommittee encouraged the MRC to focus on source reduction, at the top of the waste management hierarchy, and in 2020, MRC programs made progress in this area. In particular, the SP2 program, launched in the previous year and implemented in 2020, provided an opportunity for waste reduction. However, the program needs more participation and buy-in from partners and Lean analysis could have provided more of an opportunity for source reduction, focusing on discards as one of the seven forms of waste. Nevertheless, focusing on other forms of efficiency was important for making the MRC's private sector partners more cost effective and therefore more sustainable.

2. Illegal dumping

The illegal dumping subcommittee was formed to address illegal dumping activities related to mattresses and to support the MRC and the state in reducing these activities, as well as provide updates and research data to the members of the advisory committee.

Sub-committee Chair Pardo is a member of CalRecycle's Illegal Dumping Technical Advisory Committee (IDTAC) working on all illegal dumping issues across California, where new AC member Sweetser serves as the IDTAC chair. The MRC is also a member and regularly provides updates to IDTAC on developing programs and accomplishments.

The MRC experienced growth in the Illegally Dumped Mattress Collection Initiative (IDMCI) in 2020 and piloted a program with three Local Conservation Corps to pick up illegally dumped mattresses in the public right of way on behalf of local jurisdictions. Additionally, the MRC funded an invitation-only program for IDMCI participants in heavily impacted "hot spot" communities to support additional opportunities to prevent illegal dumping of mattresses. The sub-committee recommends the MRC report out on lessons learned from the IDMCI and additional pilot programs.

The MRC is also developing, with help from Naiagi Science, an environmental justice focused lesson plan on illegal dumping, to be released this year. We encourage dissemination of the lesson plans when they become available, including through the IDTAC listserv and website.

3. Outreach and program marketing

Outreach and program marketing updates are reflected in the minutes and meeting summaries above. MRC staff provided updates at Advisory Committee meetings when the Subcommittee Chair was unavailable. No sub-committee meetings happened in 2020.

Additional Committee Comments:

At this time, the Committee would like to add the following additional comments and encourage the MRC to address the following in the 2020 Annual Report and work to be completed in 2021:

Compliments:

1. Prioritizing retailer takeback
2. Pivoting during the Pandemic and working with retailers on takeback
3. Rapid wildfire responses

4. Addressing mattress waste in EJ communities and statewide illegal dumping
5. Expanding research from just recovery, including interesting projects, targeting key commodities, R&D, and the commitment to work with producers on green design
6. Engagement in communities, universities, and large volume generators
7. Focusing marketing and outreach on behavior change

Areas for Improvement:

1. Solicit more applications for pilots, research, and program participation, including more site improvement grants
2. Increasing availability of used beds for the renovators, especially with accessing mattresses from the Commercial Volume Program
3. More specific reporting on MRC expenditures on media
4. Quantify discarded mattress generation to determine a true recycling rate, acknowledging hurdles and assumptions for clarity
5. More discussion on MRC on outreach and events that didn't work and why they didn't work

Future:

1. Help retailers as they re-open post-COVID closures to facilitate outreach and ease of operations for retailer takeback
2. Address gaps in research, such as impacts of waterproofing chemicals on the recycling processes and processors
3. More reimbursements for program participants to encourage more collection and processing
4. Invest in textile recycling to address the textiles currently being landfilled
5. Follow-up with specifics on wood study results and consider additional research on this topic to expand market potential
6. Describe how will events look in post-COVID times, including expected attendance at collection events
7. Provide reason(s) why bigger players/collectors aren't participating

Appendix H: References for the Outline Prescribed by 14 CCR § 18964

For ease of review, the following is the annual report outline prescribed in CalRecycle Regulations, followed by a reference indicating where the requirement is discussed in the 2020 Annual Report.

(b) The annual report shall follow the outline below and contain the following:

- (1) Contact information. Identify the corporate officer of the mattress recycling organization responsible for annual report submittal.

[1. Contact Information](#)

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

[2. Executive Summary](#)

- (3) A description of the methods used to collect, transport, and process used mattresses in California.

[3. Program Collection, Transportation, and Processing](#)

- (4) Include an updated list of participating manufacturers, renovators, and retailers and any updates to their respective contact information per section 18961(a)(2) and an updated list of brands covered under the plan per section 18961(a)(3).

[Appendix A: Registered Manufacturers, Renovators, Retailers and Brands](#)

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

[3. Program Collection, Transportation, and Processing — Mattress Collection — Collection Site Types](#)

- (6) May include a description of activities to ensure proper collection and management of used mattresses.

[3. Program Collection, Transportation, and Processing — Mattress Collection — Collection Site Mattress Management](#)

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

[3. Program Collection, Transportation, and Processing — Coordination with Existing Infrastructure](#)

[5. Mitigation of Illegal Mattress Dumping](#)

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

[4. Program Objectives and Activities](#)

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

- (b) The quantity of mattresses disposed of in solid waste landfills.

[4. Program Objectives and Activities — Statewide Collection and Disposition Data](#)

- (c) The quantity of discarded used mattresses collected for recycling in the program

[4. Program Objectives and Activities — Program Collection and Disposition Data — Program Collection Data](#)

- (d) The quantity of used mattresses collected for recycling from different categories of sources.

[4. Program Objectives and Activities — Program Collection and Disposition Data — Program Collection Data](#)

- (e) The quantity of each category of materials recycled

[4. Program Objectives and Activities — Program Collection and Disposition Data — Program Collection Data](#)

- (f) The uses for the recycled materials.

[3. Program Collection, Transportation, and Processing — Mattress Processing/Recycling — Uses for Recycled Materials](#)

- (g) The quantity of otherwise disposed of materials.

4. Program Objectives and Activities — Program Collection and Disposition Data — Program Disposition Data

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

4. Program Objectives and Activities — Statewide Collection and Disposition Data

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

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

6. Research

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

5. Mitigation of Illegal Mattress Dumping

- (m) Developing 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.

4. Program Objectives and Activities — Convenience — Environmental Justice Community Access

5. Mitigation of Illegal Mattress Dumping

- (9) Financing Mechanism. Include the mattress recycling organization's total expenses and revenues associated with the implementation of the used mattress recycling program. Changes to the mattresses recycling charge shall be reflected in the annual program budget for approval by the department. If a mattress recycling organization changes the amount of the mattress recycling

charge in the first 12 months during which the mattress recycling charge is being collected per subsection (1) of subdivision (c) of section 42989 of the Public Resources Code, the mattress recycling organization shall provide the department no less than 90 days' notice before the change in the amount of the mattress recycling charge takes place. If a mattress recycling organization conducts activities that are separate from the implementation and management of the California used mattress recycling program, then the annual report shall include documentation on how the collection and use of funds from the California mattress recycling charge were kept separate from other activities of the mattress recycling organization, including the methodology for distribution of shared costs. Consistent with subdivision (a) of section 42990.1 of the Public Resources Code, the annual report shall include the following:

7. Finance

- (A) Mattress recycling charge per mattress size

7. Finance — Revenue from the Mattress Recycling Charge

- (B) Capital costs

7. Finance — Capital Costs

- (C) Education/Outreach costs

7. Finance — Education and Outreach Costs

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

7. Finance — End-of-Life Used Mattress Management Costs

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

7. Finance — Program Administration Costs and Total Program Costs

- (F) For the first 12 months during which the mattress recycling charge was collected, include a description of any changes to the amount of the mattress recycling charge, and how implementation of the change complied with subsection (1) or (2) of subdivision (c) of section 42989 of the Public Resources Code, if applicable. The mattress recycling organization may also include a description of why the change was made.

7. Finance — Revenue from the Mattress Recycling Charge

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

[8. Education and Outreach and Appendix E: Education and Outreach Examples](#)

- (11) Audits. The annual report shall include an independent financial audit of the used mattress recovery and recycling program funded from the mattress recycling charge. The audit shall be conducted in accordance with auditing standards generally accepted in the United States of America, and standards set forth in Government Auditing Standards issued by the Controller General of the United States. The financial audit submitted to the department shall be prepared by an Independent Certified Public Accountant (CPA). The CPA shall not perform non-audit services for the mattress recycling organization that would impair independence as defined in the Government Auditing Standards issued by the Controller General of the United States (e.g., accounting services, development of internal controls, management decisions). The independent financial audit shall include:
- (A) Mattress recycling program financial statements, as required by GAAP.
 - (B) An opinion on the mattress recycling organization's compliance with the financial aspects of Chapter 21 (commencing with section 42985), Part 3, Division 30 of the Public Resources Code and Title 14, Division 7, Chapter 11, Article 3 of the California Code of Regulations.
 - (C) Findings and recommendations as they relate to the financial aspects of the program.
 - (D) Management Letter, if issued, by the mattress recycling organization's CPA.

[Appendix F: Financial Audit](#)

- (12) Advisory Committee Report. The annual report shall include the report of the advisory committee required by subdivision (k) of section 42990.1 of the Public Resources Code. The mattress recycling organization's annual report may include a description of how it addressed the points or recommendations raised in the advisory committee report.

[Appendix G: Advisory Committee Letter](#)

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

[4. Program Objectives and Activities — Program Collection and Disposition Data — Good Faith Effort](#)