

LightRecycle Washington



Submitted to:

Washington State Department of Ecology
Solid Waste Management Program
Attn: Megan Warfield

2024 Annual Report
May 30, 2025



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1 Executive Summary

The Washington State Mercury-Containing Lights Product Stewardship Program, called LightRecycle Washington (the “Program” or “LRW”), began on January 1, 2015, for the collection and recycling of mercury-containing lights sold at retail.

This annual report has been prepared in accordance with the requirements set out in Chapter 70A.505 RCW and Chapter 173-910 WAC, as they existed prior to the legislative amendments introduced under HB 1185. While HB 1185 was enacted in 2024, the current report reflects performance under the previously approved Program Plan and regulatory framework, which remained in effect through December 31, 2024.

In 2024, Washington State residents and businesses could recycle up to 10 mercury-containing lights per day for free, by dropping them off at authorized collection sites throughout the State.

Collection sites are required in every county and every city of 10,000 or more people. LRW continues to meet this requirement through its established collection network of 193 registered sites, and by holding collection events in areas where no permanent collection site exists. Collectors include retailers, municipal waste facilities, and residential curbside collection.

Collected lights are transported to the Program processor (recycler) using ground transport, where they are recycled as Universal Waste. Recovered mercury is retorted, then reused or stored, and is managed by the processor in compliance with applicable local, state, and federal laws. Recycling mercury-containing lights protects the environment and human health by reducing the release of mercury into the environment and by recovering recyclables, such as metals and glass.

The total amount of program mercury-containing lamps collected in 2024 was 405,517 lbs., estimated to be 830,884 units. This volume represents approximately 64.3% of the annual collection target of 1,291,229 units, as committed to in the Program Plan Update submitted on December 23, 2021 and approved by the Department of Ecology on January 10, 2022.

The program did not meet its annual collection target, primarily due to a steeper-than-anticipated decline in the sale of mercury-containing lamps. The rapid market transition away from these products has significantly reduced the volume of available material for collection. As a result, it is becoming increasingly difficult to achieve the targets established in the 2021 Program Plan Update, and collection volumes are expected to continue declining at a rate greater than originally forecast.

The Program is funded through an Environmental Handling Charge (EHC) added to the purchase price of each mercury-containing light sold at retail in or into Washington State.

The current EHC is \$0.95 per unit for all program types. The Program is administered by PCA Product Stewardship Inc. (“PCAPSI”), a 501(c)(3) non-profit organization.

2 Program Description

The Program has been developed pursuant to the provisions of Chapter 70A.505 of the Revised Code of Washington ([Chapter 70A.505 RCW](#)) “Mercury-containing lights-proper disposal” (the “Law”). This Plan complies with the requirements of the “Rule” prescribed in (Chapter 173-910 Washington Administrative Code ([Chapter 173-910 WAC](#))) where there is no conflict with the requirements of Chapter 70.275 RCW.

In accordance with the amendments to Chapter 70A.505 RCW enacted by HB 1185, the previous requirement for PCAPSI to submit a renewal program plan by June 30, 2025, has been superseded. The updated legislation stipulates that a new or revised product stewardship plan must be submitted by January 1, 2028, to comply with the restructured program set to commence on January 1, 2029. PCAPSI is required to continue implementing its currently approved product stewardship program through December 31, 2028.

The Law requires that the Program be funded through an EHC added to the purchase price of each mercury-containing light sold at retail in or into Washington State as of the program start date, January 1, 2015. The EHC was \$0.25 per unit for all program product types from the start of the program until June 30, 2017. On July 1, 2017, the EHC was increased to \$0.50 per unit for all program product types. On February 1, 2018, the EHC was increased to \$0.95 per unit for all program types. Each change in EHC was approved by the Department of Ecology.

Every Producer of mercury-containing lights sold in or into Washington State for retail sale must participate in a product stewardship program for those products. Participation in LRW is open to all Producers.

A network of collection sites has been established throughout Washington State that includes retailers, municipal waste facilities, and collection events. In 2024, Washington State residents and businesses could recycle up to 10 mercury-containing lights per day for free, by dropping them off at authorized collection sites throughout the State and at collection events.

Collected lights are transported to the Program processor (recycler) using ground transport, where they are recycled as Universal Waste. Recovered mercury is retorted and then reused in compliance with applicable local, state, and federal laws.

LRW is administered by PCAPSI, a 501(c)(3) non-profit product stewardship organization incorporated in Oregon and registered in Washington.

3 Participating Producers

PCA Product Stewardship Inc. (PCAPSI) has been designated as the Stewardship Organization for LRW. PCAPSI administers the Program on behalf of all participating Producers who sell mercury-containing lamps in or into Washington State.

The participating Producers in LRW are listed in [Appendix A](#), along with their contact information and the associated brands they sell.

The total number of mercury-containing lights sold at retail in or into the state by participating Producers in 2024, as reported by Program Producers and remitting retailers, is provided in Table 1 below, by product category.

Table 1: Mercury-lights Sold at Retail in WA in 2024

Product Category	2024 Units Sold
Compact Fluorescent Lamps (CFL)	110,255
Fluorescent Tubes (All lengths and Shapes)	175,390
High-Intensity Discharge (HID)	6,925
Total	292,570

The total number of mercury-containing lights sold at retail in or into the state by participating Producers in 2024 was 292,570, representing a 31.1% decline from the 2023 sales figure of 424,659. This continuous decrease in sales is attributed mainly to the transition to other more efficient lighting technologies, such as Light Emitting Diodes (LEDs).

4 Program Goals

As outlined in the Program Plan Update dated December 23, 2021, the program used the average of the collected units from 2019 and 2020 (as reported in the 2019 and 2020 LightRecycle Washington Annual Reports respectively), as a baseline to establish collection targets. Table 2 below outlines the collection targets set for 2021-2025.

Table 2: 2021-2025 Collection Targets

Targets	2019-2020 Averaged	2021	2022	2023	2024	Jan-Jun 2025 ¹
Units Collected	1,216,635	1,240,967	1,265,787	1,278,444	1,291,229	645,614
Annual Collection Increase		2%	2%	1%	1%	0%

The amount of materials collected at registered collection sites and received by the Program processor in 2024 was 408,930 lbs including non-program material ([See Appendix B](#)). This weight includes any non-program materials that may have entered the collection system.

Upon receipt at the processor, each shipment is weighed. Weights are recorded separately for fluorescent tubes and mixed lamps, which are comprised of CFLs, HIDs and curved fluorescent tubes. Mixed lamps are sampled to determine the split of Program materials for those types. Weights of individual lamps were used to derive the number of units collected.

The total amount of program materials collected in 2024 was estimated at 405,517 lbs., which converts to 830,884 units, representing approximately 64.3% of the annual collection target of 1,291,229 units. A breakdown of the materials collected in 2024 is provided in Table 3 below:

¹ Prior to the enactment of Bill HB 1185, the program's original sunset date was July 1, 2026. Therefore, the collection target for 2025 was estimated to be half of the forecasted annual volume, as the program wind-down was expected to start in mid-2025.

Table 3: Program Materials Collected and Processed in 2024

Lamp Type	Weight Collected (lbs.)	Weight per Unit (lbs.) ²	Units Collected
Fluorescent Tubes - 4' Straight	262,036	0.5	524,073
Fluorescent Tubes - 8' Straight	84,143	1	84,143
Fluorescent Tubes - Curved Shapes	9,084	0.25	36,337
CFLs (Compact Fluorescent Lamps)	45,849	0.25	183,395
HIDs (High Intensity Discharge)	4,405	1.5	2,937
Total ³	405,517		830,884
2024 Annual Target			1,291,229
Percentage of Goal			64.3%

5 Collection System

Collection Sites

Under the requirements of the law in effect prior to the enactment of HB 1185, collection sites were required in every county and every city with a population of 10,000 or more. LRW met this requirement by establishing a collection network of registered sites that collected all program products and held collection events in areas where no permanent collection site could be placed or by advertising the location of nearby collection sites in alignment with guidance from the Washington State Department of Ecology.

At the end of 2024, LRW had a total of 193 registered collection sites, including:

- 170 sites that accept all program products
- 16 sites that accept CFLs only (including 1 unadvertised site)
- 7 additional sites that are unadvertised, that accept all program products

Only collection sites that are advertised and accept all program products meet the collection site requirements in the law. See [Appendix C](#) for a complete list of advertised collection sites by city and county.

Unadvertised sites include:

- Sites that accumulate lights, but do not collect lights directly from residents or do not want to promote the collection of lights.

² Conversion rates used are outlined in the 2021 Program Plan Update, as approved by the Department of Ecology.

³ Total does not add up due to rounding.

- Curbside collectors whose facilities are not suitable for public drop-off of lights for recycling.

Mercury-containing lights were collected at events that were held around the state that were either initiated or supported by the Program. Table 4 below outlines the collection events in 2024:

Table 4: Collection Events in 2024

Location	Events Information	Date
King County, North Bend	North Bend Recycling Event	27-Apr-24
King County	Wastemobile Events, 20 locations	Multiple days
Wahkiakum County, Cathlamet	Cathlamet Building Materials	November 11-16 2024
Spokane County, Liberty Lake	Ace Hardware	16-Sep-24
Cowlitz County, Longview	Northwest Alloys, Inc.	10-Oct-24
Kitsap County, Poulsbo	Poulsbo HHW Collection Event	24-Jun-23
Benton County, West Richland	City of West Richland	20-Apr-24
King County, Auburn	Clean Earth Weekend Collection Events	Held on most weekends in 2024

Curbside Collectors

Two waste haulers that have curbside collection programs for mercury-containing lights are registered as LRW collectors. The names of the waste haulers and location of their corporate headquarters are:

- Recology/CleanScapes, Issaquah, WA
- Clean Earth, Kent, WA

6 Processor

Name and Contact Information

EcoLights Northwest, LLC (“EcoLights”)
Contact: Alex Domingo
7021 South 220th Street,
Kent, Washington 98032
Phone: 206.388.5330

Total Mercury-containing Lights Processed

LRW collected 405,517 lbs. of program mercury-containing lights, all of which were processed by EcoLights.

Description of Processing Methods

Fluorescent Tubes: Fluorescent tubes are fed into a machine utilizing a controlled environment where the tubes are mechanically crushed and separated into the following components:

- Glass cullet
- Aluminum end caps
- Mercury phosphor powder

The glass cullet is sent to a Washington aggregate company for use in the manufacture of concrete. The aluminum endcaps are sold in Washington or Oregon as scrap metal, and the mercury phosphor powder is shipped to an EPA regulated and approved mercury retort company in Indiana, where the mercury is removed from the powder and made available for future use in new products or processes such as the manufacture of fluorescent lamps. The clean phosphor powder is shipped for recovery of rare earth elements contained in the powder.

CFLs: Compact Fluorescent Lamps are fed into a separate processing machine designed to separate the glass from the CFL base, and capture the mercury, in a controlled environment. The glass portion is then fed into a straight tube processing machine, where the glass is treated in the same way as fluorescent tubes. The bases are sent to a Washington or Oregon recycling company for scrap metal recovery.

HIDs: High-intensity discharge lamps are dismantled by hand or by machine. The outer glass envelope is removed, crushed, and sent with other lamp glass to an aggregate company for use in concrete. The metal frame is sent to metal recyclers, and the mercury-bearing glass ampules are fed back into the straight tube processing machine for further separation of the glass and mercury. The extracted mercury, along with any

mercury-containing phosphor powder, is securely stored in airtight, 55-gallon drums. The securely contained mercury is transported to a certified recycling facility. EcoLights partners with Lighting Resources in Greenwood, IN, a facility permitted to handle and process hazardous materials, including mercury. At Lighting Resources, the mercury undergoes a retorting process. This process involves heating the mercury-containing material in a retort furnace, which vaporizes the mercury. The mercury vapor is then condensed back into its liquid form. This reclaimed mercury is of high purity and can be reused in various applications. The metal base and filament are sent to metal recyclers.

Other: Other types of lamps (U-tubes, circular, neon tubes, etc.) are processed in EcoLights straight tube recycling equipment, with components separated in the same manner into commodities to allow for further recycling.

Environmental Health and Safety

EcoLights maintains a certified RIOS: 2016 Environmental Health and Safety Management System and employs a full time Environmental Manager and Health & Safety Manager.

EcoLights' processing equipment is equipped with pleated filters, HEPA filters, and sulfur-impregnated carbon beds to capture dust and mercury vapor before the process air is returned to the processing room. The lamp processing room also has additional ventilation equipment designed to capture fugitive mercury, which operates 24 hours per day. The building is not vented to the outside environment.

All technicians working in the lamp processing room are equipped with full face respirators designed to capture mercury and protect the employees. They also wear personal protective equipment, including coveralls, steel toed boots, gloves and hairnets to minimize exposure to any fugitive mercury in the processing room. All technicians undergo urine testing at hire to establish a baseline and every 6 months thereafter to ensure safe levels are maintained.

Transportation

Transportation is completed by these two methods:

1. Direct Dispatch – Collection sites contact EcoLights directly and pick-ups are scheduled to be completed by EcoLights or their parent company, Total Reclaim, or a third-party hauler.
2. FedEx – Box kits are sent out and returned via Fed-ex.

Compliance Audit Report

EcoLights Northwest provided PCAPSI, in 2024, a Compliance Audit Report completed by a qualified third party, which satisfies the requirements of WAC 173-910-430 (9) (c) A. See [Appendix E](#).

EcoLights has confirmed that Ecolights has not received any financial penalties, regulatory orders, or violations regarding the processing of lamps over the last three years.

7 Education and Outreach

In 2024, the Program continued its efforts to raise awareness about the program. A combination of digital advertising and printed materials helped expand program visibility and direct users to convenient collection sites.

Key outreach initiatives included:

- **Google Search:** A year-long campaign, funded through a Google Grant, to improve visibility on search engines.
- **Geotargeted Meta ads** targeting underserved areas to promote nearby recycling depots and local collection events.
- **Printed marketing materials** were provided at no cost upon request, helping retailers and collection sites educate the public about the program. Available materials included:
 - **Information cards (5" x 8")** for retailers, local governments, and other stakeholders.
 - **Collection site posters** to enhance visibility at participating locations.

Examples of marketing materials and advertisements used by the Program in 2024 are provided in [Appendix D](#).

Assessment of Effectiveness

As a result of these promotional efforts, the LightRecycle Washington website (lightrecycle.org) maintained a traffic of approximately 30,000 sessions throughout the year.

- More than 99% of visitors were new users, demonstrating continued success in reaching new audiences and compounding program awareness year by year.

- 41% of website traffic came from referrals, with the Washington State Department of Ecology driving 37% of all referral traffic, reinforcing the importance of strategic partnerships.
- Organic search accounted for 23% of traffic (approximately 7,000 sessions), indicating strong search engine visibility and an increase in users actively seeking information on recycling options.

8 Financial Report

The Program is funded through an EHC added to the purchase price of each mercury-containing light sold at retail in or into Washington State. The EHC was \$0.25 per unit for all program product types from the start of the program until June 30, 2017. Due to declining sales volumes of mercury lights, particularly CFLs, the EHC was increased and approved by the Department of Ecology to \$0.50 per unit on July 2, 2017, and further increased to \$0.95 on February 1, 2018.

A breakdown of the revenue generated by the Program in 2024, as well as expenses for Program operations, communications, and administration, is provided in Table 5. See [Appendix F](#) for the third-party financial audit report.

Table 5 Program Financial Summary for 2024

Program Revenue	\$314,565
Program Expenses	
Operational Costs	\$641,600
Communications	\$3,857
Administration	\$87,724
Government Costs	\$60,000
Total Expenses	\$793,181
Surplus/(Deficit)	\$(478,616)
Net Assets, beginning of year	\$1,290,193
Net Assets, end of year	\$811,577

Appendix A: Participating Producers and Brands

The following table lists the Producers who participated in LightRecycle Washington during 2024.

Table 6: List of Participating Producers in 2024

	Company Name	Website	Phone	Address
1	Ace Hardware Corporation	www.acehardware.com	630-990-6600	2200 Kensington Court, Oak Brook, IL 60523
2	Coleman Cable Inc.	www.colemancable.com	800-323-9355	1530 Shields Drive, Waukegan, IL 60085
3	Dolan Northwest LLC	www.seattlelighting.com	503-972-5234	222 2nd Avenue Ext. South, Seattle, WA 98134
4	Elong International USA Inc. (representing Do it Best Corp)	www.elonginternational.com	972-247-7996	2425 McIver Lane #150, Carrollton, TX 75006
5	Feit Electric Company, Inc.	www.feit.com	562-463- 2852	4901 Gregg Rd., Pico Rivera, CA 90660
6	General Electric Lighting	www.gelighting.com	216-266-9729	1975 Noble Rd, East Cleveland, OH 44112
7	Good Earth Lighting Inc.	www.goodearthlighting.com	800-291-8838	1400 East Business Center Drive, Ste. 108, Mount Prospect, IL 60056
8	LEDVANCE Corp	www.ledvance.com	978-570-3000	200 Ballardvale Street, Wilmington, MA 01887
9	Orgill, Inc.	www.orgill.com	901-754-8850	4100 S Houston Levee Rd., Collierville, TN 38017
10	OttLite Technologies, Inc	www.ottlite.com	800-842-8848	220 W 7th Ave, Suite 100, Tampa FL 33602
11	Philips Lighting North America Corporation	www.usa.philips.com	202 962 8567	200 Franklin Square, Somerset, NJ 08873
12	Satco Products, Inc.	www.satco.com	631-243-2022	110 Heartland Blvd., Brentwood, NY 11717
13	Ushio America, Inc.	www.ushio.com	714-236-8600	5440 Cerritos Avenue, Cypress, CA 90630

14	Venture Lighting International, Inc.	www.venturelighting.com	800-451-2606	32000 Aurora Road - Suite A, Solon, Ohio 44139
15	Villa Lighting Supply, Inc.	www.villalighting.com	314-531-2600	2929 Chouteau Ave, Saint Louis, MO 63103

The following brands were sold by producers who participated in LightRecycle Washington during 2024:

ATR	Southwire Company
Candela	Sylvania
CBC	TCP
Cooper Lighting	Westinghouse
Feit Electric	Westpointe
Fulham	Ace
GE	Advance
GE Lighting	Bulbrite
Green Creative	Good Earth Lighting
Hygrade	LEDVance LLC
Keystone	Ottlite
LEDVance LTD	Philips
Maxlite	Southwire
Norman	Ushio
Satco	Venture Lighting

Appendix B: Collection and Processing Verification

The following letter from EcoLights confirms the amount of materials collected and processed by LightRecycle Washington during 2024.



7021 South 220th Street
Kent, WA 98032
T 206.343.7443
F 206.343.7445
ECOLIGHTS.COM

April 29, 2025

LightRecycle Washington Program
PCA Product Stewardship Inc.

RE: 2024 Processing Volume

Dear LightRecycle Washington:

This letter is to acknowledge that Ecolights Northwest, LLC picked up or received and recycled the following volume of used fluorescent lamps and other materials from collection sites under the LightRecycleWashington program during 2024:

- Total program material weight: 408,930 pounds

This volume includes some non-program materials, such as incandescent lamps in program containers. Additional back-up documentation of these volumes is available upon request.

Thank you again for the opportunity to work with you on this program. We look forward to continuing to provide comprehensive lamp recycling services to PCA Product Stewardship Inc. and the residents and small businesses of Washington during the coming year.

If you have any questions, please contact me at 206-343-7443.

Sincerely,

A handwritten signature in black ink, appearing to read "Bobby Farris".

Bobby Farris
CEO
EcoLights Northwest, LLC

Appendix C: Registered Collection Sites

The following tables list the registered LightRecycle Washington collection sites with coordinates who participated in the Program during 2024. Please note, unadvertised sites have not been listed, to maintain confidentiality for those sites who wish to remain unadvertised.

Table 7: Registered Collection Sites who accept all Program Products:

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
1	Bruce Transfer Station	504 South Lucy Road	Othello	WA	99344	Adams	46.797951	-119.135475	210
2	Ritzville Transfer Station	1803 East Danekas Road	Ritzville	WA	99169	Adams	47.11932	-118.386050	568
3	Othello Ace Hardware	420 E Main Street	Othello	WA	99344	Adams	46.826168	-119.16925	98
4	Asotin County Regional Landfill	2901 6th Avenue	Clarkston	WA	99403	Asotin	46.38504	-117.113449	1086
5	Ace Hardware and Sporting Goods on Keene Road	103 Keene Road	Richland	WA	99352	Benton	46.228695	-119.269646	1062
6	Batteries Plus Bulbs	321 North Columbia Center Blvd.	Kennewick	WA	99336	Benton	46.211887	-119.226311	900
7	Goodwill - West Richland	4034 W Van Giesen St. Suite B	West Richland	WA	99352	Benton	46.298166	-119.340317	0

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
8	Grigg's Department Store Ace Hardware	1415 George Washington Way	Richland	WA	99354	Benton	46.290855	-119.275673	1326
9	Kennewick Ace Hardware and Sporting Goods - Griggs	2831 W Kennewick Ave.	Kennewick	WA	99336	Benton	46.208462	-119.160934	1350
10	Riders True Value	117 E Winew Country Rd.	Grandview	WA	98930	Benton	46.25624	-119.901061	108
11	Lake Chelan Lighting Center	917 E Woodin Ave	Chelan	WA	98816	Chelan	47.839859	-120.003136	1439
12	Stan's Merry Mart	733 S. Wenatchee Ave.	Wenatchee	WA	98801	Chelan	47.415241	-120.303108	2487
13	Chelan County Moderate Risk Waste Facility	3612 Highway 97A	Wenatchee	WA	98801	Chelan	47.48358	-120.32066	136
14	Around Again	22 Gilbert Rd.	Sequim	WA	98382	Clallam	48.07753	-123.156166	779
15	Hi-School Ace Hardware	13009 NE Hwy. 99	Vancouver	WA	98686	Clark	45.69066	-122.65796	261
16	Central Transfer and Recycling	11034 NE 117th Avenue	Vancouver	WA	98662	Clark	45.70192	-122.555199	20358
17	Hi-School Ace Hardware	1605 W. Main Street	Battle Ground	WA	98604	Clark	45.780594	-122.554794	1095
18	Mt. Pleasant Transfer Facility	1111 MT. Pleasant Rd.	Washougal	WA	98671	Clark	45.589603	-122.196953	72

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
19	Washougal Transfer Station	4020 S Grant Street	Washougal	WA	98671	Clark	45.562439	-122.327972	3473
20	West Van Materials Recovery Center	6601 NW Old Lower River Road	Vancouver	WA	98660	Clark	45.653385	-122.736732	6905
21	Bredfield's True Value Hardware	102 Cowlitz St West	Castle Rock	WA	98611	Cowlitz	46.275555	-122.909035	517
22	Woodland Ace Hardware	1325 Lewis River Rd	Woodland	WA	98674	Cowlitz	45.909073	-122.741051	736
23	City of Bridgeport	1007 Fairview Ave.	Bridgeport	WA	98813	Douglas	48.011707	-119.675583	0
24	Rock Island Community Recycling Center	23 S Garden Ave.	Rock Island	WA	98850	Douglas	47.37344	-120.1437	302
25	Town of Waterville Community Recycling Center	720 N. Chelan Ave.	Waterville	WA	98858	Douglas	47.650669	-120.071426	158
26	Zacher Processing Center	6114 Batterman Road	East Wenatchee	WA	98802	Douglas	47.395028	-120.144215	387
27	Ferry County Public Works - Solid Waste Div.	584 Torboy Dump Road	Republic	WA	99166	Ferry	48.648216	-118.737808	0
28	Grigg's Department Store Ace Hardware	801 W Columbia St	Pasco	WA	99301	Franklin	46.228477	-119.098381	380

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
29	Garfield County Public Works	19th and Arlington	Pomeroy	WA	99347	Garfield	46.474873	-117.602692	431
30	Marty's True Value Hardware	205 E First Street	Mattawa	WA	99349	Grant	46.736897	-119.905022	106
31	Grant County Solid Waste	3803 Neva Lake Road NW	Ephrata	WA	98823	Grant	47.26664	-119.55932	283
32	LeMay's Central Transfer Station	4201 Olympic Highway	Aberdeen	WA	98520	Grays Harbor	46.978497	-123.74971	3841
33	Bayview Solid Waste Dropbox and Recycle Park	5790 S. Kramer Road	Langley	WA	98260	Island	48.000809	-122.4561	0
34	Camano Island Transfer Station	75 E. Camano Hill Road	Camano Island	WA	98282	Island	48.206268	-122.480812	0
35	Coupeville Solid Waste Complex	20018 State Highway 20	Coupeville	WA	98239	Island	48.207771	-122.644577	9632
36	North Whidbey Solid Waste Dropbox and Recycle Park	3151 Oak Harbor Road	Oak Harbor	WA	98277	Island	48.295639	-122.657738	0
37	Oak Harbor Ace Hardware	150 SE Pioneer Way	Oak Harbor	WA	98277	Island	48.287441	-122.655922	274
38	Jefferson County Disposal Site Quilcene	295312 Highway 101	Quilcene	WA	98376	Jefferson	47.821266	-122.886192	0

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
39	Jefferson County Recycle Center	325 County Landfill Road	Port Townsend	WA	98368	Jefferson	48.103676	-122.828171	5083
40	Batteries Plus Bulbs	536 NE Northgate Way	Seattle	WA	98125	King	47.70887	-122.321663	8233
41	Batteries Plus Bulbs	17065 Southcenter Parkway	Tukwila	WA	98188	King	47.450226	-122.263359	315
42	Batteries Plus Bulbs	14917 NE 20th St.	Bellevue	WA	98007	King	47.62785	-122.141716	1629
43	Bow Lake Recycling and Transfer Station	18800 Orillia Road S	Tukwila	WA	98188	King	47.431992	-122.269585	12609
44	City of Covington	16720 SE 271st St	Covington	WA	98042	King	47.35928	-122.11833	104
45	City of Sammamish	801 228th Ave SE	Sammamish	WA	98075	King	47.58806	-122.01811	0
46	City of SeaTac	4800 South 188th St.	SeaTac	WA	98188	King	47.43382	-122.27268	52
47	Crown Hill Tweedy and Popp Hardware	9000 Holman Rd. NW	Seattle	WA	98117	King	47.694467	-122.374539	488
48	Enumclaw Recycling and Transfer Station	1650 Battersby Ave E	Enumclaw	WA	98022	King	47.206444	-121.955521	3192
49	Factoria Household	13800 SE 32nd St.	Bellevue	WA	98005	King	47.582642	-122.1586	10762

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
	Hazardous Waste Drop Off Site								
50	Fairwood Ace Hardware	14100 SE Petrovitsky Road	Renton	WA	98058	King	47.446106	-122.150764	693
51	Hero Ace Hardware	1915 4th Ave	Seattle	WA	98101	King	47.612576	-122.339233	263
52	Island Home Center & Lumber	17633 97th Pl SW	Vashon	WA	98070	King	47.447418	-122.458183	76
53	Johnsons Home and Garden	26625 Maple Valley Black Diamond Rd.	Maple Valley	WA	98038	King	47.362782	-122.021156	3212
54	Junction True Value Hardware	4747 44th Ave S.W.	Seattle	WA	98116	King	47.559647	-122.388573	973
55	Kenmore City Hall	18120 68th Ave NE	Kenmore	WA	98028	King	47.76044	-122.24899	0
56	Lake City Tweedy & Popp Hardware	3040 NE 127th St.	Seattle	WA	98125	King	47.721107	-122.295448	391
57	Madison Park Hardware	1837 42nd Avenue East	Seattle	WA	98112	King	47.635704	-122.27882	354
58	Maple Leaf Ace Hardware	9000 Roosevelt Way NE	Seattle	WA	98115	King	47.69437	-122.317123	1684
59	McLendon Hardware	10210 16th Ave. SW	White Center	WA	98146	King	47.51144	-122.354523	1757
60	McLendon Hardware	23662 104th Ave. SE	Kent	WA	98031	King	47.389294	-122.202179	6862

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
61	McLendon Hardware	440 Rainier Ave. S	Renton	WA	98057	King	47.477882	-122.213936	1648
62	McLendon Hardware	17705 130th Ave. NE	Woodinville	WA	98072	King	47.755955	-122.16713	4140
63	Mercer Island Community and Event Center	8236 SE 24th St	Mercer Island	WA	98040	King	47.59003	-122.22742	0
64	Mercer Island True Value Hardware	7707 SE 27th St. Suite 110	Mercer Island	WA	98040	King	47.586113	-122.234474	183
65	Newcastle City Hall	12835 Newcastle Way, Suite 200	Newcastle	WA	98056	King	47.53885	-122.6872	0
66	North Seattle Household Hazardous Waste Collection Facility	12550 Stone Avenue North	Seattle	WA	98133	King	47.720615	-122.342094	8074
67	Northshore Ace Hardware	35419 21ST Ave. S.W.	Federal Way	WA	98023	King	47.283989	-122.361145	1452
68	Pacific Supply	1417 12th	Seattle	WA	98122	King	47.613533	-122.317322	485
69	Recolgy CleanScapes	15235 Aurora Ave N. #102	Shorline	WA	98133-4416	King	47.74027	-122.34573	216
70	Recolgy CleanScapes	317 NW Gilman Road #22	Issaquah	WA	98027	King	47.539921	-122.04142	2067
71	Recology CleanScapes Burien Retail Store	16200 1st. S.	Burien	WA	98166	King	47.458298	-122.333923	3120

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
72	Recology CleanScapes Retail Store	22833 Bothell-Everett Hwy, #111	Bothell	WA	98021	King	47.790769	-122.215841	1165
73	Seattle Home Builders Center	1110 W Nickerson St.	Seattle	WA	98119	King	47.655281	-122.37191	573
74	Seattle Lighting	222 Second Ave	Seattle	WA	98104	King	47.59987	-122.32987	775
75	Seattle Lighting	1882 136th Pl. NE	Bellevue	WA	98005	King	47.62772	-122.157101	438
76	Seattle Lighting - Clearance Outlet	26 S. Hanford St.	Seattle	WA	98134	King	47.575645	-122.338772	0
77	Second Use Building Materials	3223 6th Ave S	Seattle	WA	98134	King	47.574696	-122.32682	1303
78	Shoreline Recycling and Transfer Station	2300 N 165th Street	Shoreline	WA	98133	King	47.74855	-122.332298	6119
79	South Seattle Household Hazardous Waste Collection Facility	8100 2nd Avenue South	Seattle	WA	98108	King	47.530411	-122.330223	6462
80	Stoneway Hardware and Supply	4318 Stone Way N.	Seattle	WA	98103	King	47.659782	-122.341942	101
81	Stoneway Hardware Ballard	4910 15th Ave NW	Seattle	WA	98107	King	47.664825	-122.375511	848
82	Total Reclaim	7021 S 220th St	Kent	WA	98032	King	47.583301	-122.325279	0

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
83	Vashon Recycling and Transfer Station	18900 Westside Hwy SW	Vashon	WA	98070	King	47.435272	-122.500099	1063
84	Wallingford Tweedy & Popp Hardware	1815 N 45th St. Ste. 112	Seattle	WA	98103	King	47.660629	-122.335701	367
85	Bainbridge Island Ace Hardware	635 High School Road NE	Bainbridge Island	WA	98110	Kitsap	47.63496	-122.513687	2046
86	Household Hazardous Waste Collection Facility	5551 SW Imperial Way	Bremerton	WA	98312	Kitsap	47.502579	-122.768547	10458
87	Scott McLendon's Hardware	1692 Mile Hill Dr.	Port Orchard	WA	98366	Kitsap	47.532715	-122.624565	2656
88	Swain's General Store	602 E 1st St	Port Angeles	WA	98362	Kitsap	48.114712	-123.423889	1498
89	Thurman Supply	1807 East Front Street	Port Angeles	WA	98362	Kitsap	48.108273	-123.402573	2268
90	Kittitas Solid Waste	925 Industrial Way	Ellensburg	WA	98926	Kittitas	46.983341	-120.54995	3003
91	Stans Merry Mart	310 North Pearl Street	Ellensburg	WA	98926	Kittitas	46.99501	-120.54686	467
92	BZ Corners Transfer Station	5 Firtee Rd	Husum	WA	98623	Klickitat	45.861584	-121.510588	0
93	Allyns Building Center	517 N Mill St.	Goldendale	WA	98620	Klickitat	45.825821	-120.830185	0

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
94	Dallesport Transfer Station	126 Tidyman Rd	Dallesport	WA	98617	Klickitat	45.625631	-121.177782	0
95	Goldendale Transfer Station	1205 W Broadway St.	Goldendale	WA	98920	Klickitat	45.824419	-120.84248	0
96	Lewis County Solid Waste	1411 So Tower Ave.	Centralia	WA	98531	Lewis	46.699848	-122.962875	4509
97	Mason County Landfill	501 Eells Hill Rd	Shelton	WA	98584	Mason	47.25229	-123.188118	2793
98	Scott McLendon's Hardware	51 NE State Route 300	Belfair	WA	98528	Mason	47.451668	-122.82814	671
99	Ellisforde Transfer Station	65 Swanson Mill Rd.	Oroville	WA	98844	Okanogan	48.844475	-119.390854	0
100	Lee Frank Mercantile	324 S. Whitcomb ave.	Tonasket	WA	98855	Okanogan	48.704945	-119.440018	55
101	Methow Recycles	12 Twisp Airport Road	Okanogan	WA	98856	Okanogan	48.355515	-120.101402	179
102	Okanogan County Central Landfill	241 North B&O Rd.	Okanogan	WA	98840	Okanogan	48.361263	-119.583389	1557
103	Ace Hardware	4816 Pt. Fosdick Dr. NW	Gig Harbor	WA	98335	Pierce	47.3018	-122.579315	2018
104	Batteries Plus Bulbs	4027 Tacoma Mall Blvd.	Tacoma	WA	98409	Pierce	47.221512	-122.46608	2348
105	Batteries Plus Bulbs	10210 123rd St. Ct. E	Puyallup	WA	98374	Pierce	47.143986	-122.292564	461

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
106	Batteries Plus Bulbs	31830 Pacific Hwy S	Federal Way	WA	98003	Pierce	47.316484	-122.312664	1084
107	Dupont Ace Hardware	1585A McNeil St,	Dupont	WA	98327	Pierce	47.09279	-122.64367	159
108	JBLM DPW Environmental Operations	Bldg 9679, Rainier Drive	Joint Base LewisMcChord	WA	98433	Pierce	47.083027	-122.561376	10883
109	Lakewood Ace Hardware	8123 Steilacoom Blvd. SW	Lakewood	WA	98498	Pierce	47.180809	-122.54583	642
110	LRI PRarie Ridge	11710 Prarie Ridge Dr E	Bonney Lake	WA	98391	Pierce	47.135872, -122.138204		365
111	McLendon Hardware	11307 Canyon Rd. E	Puyallup	WA	98373	Pierce	47.153568	-122.355888	2439
112	McLendon Hardware	1111 Fryer Ave.	Sumner	WA	98390	Pierce	47.204391	-122.242287	2188
113	McLendon Hardware	1015 N. Pearl Street	Tacoma	WA	98406	Pierce	47.259171	-122.514114	1562
114	Seattle Lighting	6710 Tacoma Mall Blvd.	Tacoma	WA	98409	Pierce	47.195767, -122.463137		50
115	Ace Hardware of Friday Harbor	340 Argyle Avenue	Friday Harbor	WA	98250	San Juan	48.533226	-123.016998	1999
116	CT Recycling	6739 Roche Harbor Road	Friday Harbor	WA	98250	San Juan	48.595257	-123.111656	263

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
117	Lopez Solid Waste	2449 Fisherman Bay Road	Lopez Island	WA	98261	San Juan	48.518173	-122.90992	792
118	The Exchange/Orcas Recycling Services	3398 Orcas Road	Eastsound	WA	98245	San Juan	48.66592	-122.926567	831
119	Ace Hardware of Anacortes	1720 "Q" Avenue	Anacortes	WA	98221	Skagit	48.508755	-122.634483	655
120	Chuckanut Lighting	938 Fountain St.	Burlington	WA	98233	Skagit	48.482655	-122.333267	231
121	City Recycling Center	315 Sterling Street	Sedro-Woolley	WA	98284	Skagit	48.496758	-122.236221	2100
122	Ekrem Hardware Do-It Center	237 E. Fairhaven Ave.	Burlington	WA	98233	Skagit	48.475773	-122.332588	320
123	Skagit County Household Hazardous Waste Facility	14104 Ovenell Rd	Mount Vernon	WA	98273	Skagit	48.45652	-122.441503	3160
124	Chuckanut Lighting	938 Fountain St.	Burlington	WA	98233	Skagit	48.48264	-122.33345	231
125	Skagit Habitat for Humanity Store	1022 Riverside Drive	Mount Vernon	WA	98273	Skagit	48.43034	-122.33489	606
126	Columbia Hardware	24 NE 2nd St	Stevenson	WA	98648	Skamania	45.695892	-121.878883	0
127	Stevenson Transfer Facility	1332 Ryan Allen Rd.	Stevenson	WA	98648	Skamania	45.690994	-121.902931	2519
128	Underwood Transfer Facility	1402 Little Buck Creek Rd.	Underwood	WA	98650	Skamania	45.779709	-121.538147	0

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
129	Sound Hardware FKA Ace Hardware	303 91st Ave NE	Lake Stevens	WA	98258	Snohomish	47.998222	-122.106842	531
130	Ace Hardware of Evergreen Way	4835 Evergreen Way	Everett	WA	98203	Snohomish	47.953232	-122.211929	368
131	Airport Road Recycling & Transfer Station	10700 Minuteman Dr.	Everett	WA	98204	Snohomish	47.899292	-122.267838	0
132	City of Monroe	City Hall at City of Monroe	Monroe	WA	98272	Snohomish	39.85136	-104.946136	0
133	Darrington Hardware & Supply	1220 SR 530 NE	Darrington	WA	98241	Snohomish	48.257141	-121.611641	0
134	Dubuque Road Neighborhood Recycling & Disposal Center	19619 Dubuque Road	Snohomish	WA	98290	Snohomish	47.96307	-121.967209	0
135	Edmonds Public Works (Front Office)	7110 210th St SW	Edmonds	WA	98026	Snohomish	47.8083	-122.32946	270
136	Granite Falls Neighborhood Recycling & Disposal Center	7526 Menzel Lake Road	Granite Falls	WA	98252	Snohomish	48.063477	-121.934578	0
137	Household Hazardous Waste Drop-off Station	3434 McDougall Ave.	Everett	WA	98201	Snohomish	47.971756	-122.200249	59451

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
138	Mukilteo Ace Hardware	12680 Mukilteo Speedway	Mukilteo	WA	98275	Snohomish	47.883125	-122.281273	698
139	North County Recycling & Transfer Station	19600 63rd Ave. NE	Arlington	WA	98223	Snohomish	48.17482	-122.147491	0
140	Seattle Lighting	1811 Hewitt Avenue	Everett	WA	98201	Snohomish	47.979332, -122.205011		24
141	Southwest Recycling & Transfer Station	21311 61st Place West	Mountlake Terrace	WA	98043	Snohomish	47.80444	-122.315048	0
142	Sultan Neighborhood Recycling & Disposal Center	33014 Cascade View Drive	Sultan	WA	98294	Snohomish	47.864994	-121.789085	0
143	Otis Orchards Hardware	4904 N Harvard Rd.	Spokane	WA	99027	Spokane	47.701473	-117.111305	130
144	Batteries Plus Bulbs	7704 North Division Suite C	Spokane	WA	99208	Spokane	47.727936	-117.410828	1683
145	Batteries Plus Bulbs	11101 East Sprague	Spokane	WA	99206	Spokane	47.657516	-117.255898	1660
146	Deer Park Ace Hardware	141 West H Street	Deer Park	WA	99006	Spokane	47.946606	-117.480293	0
147	South Hill Ace Hardware	4416 S. Regal St.	Spokane	WA	99223	Spokane	47.612621	-117.369453	399

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
148	Spokane Valley Ace Hardware	15405 E. Sprauge Ave	Spokane Valley	WA	99037	Spokane	47.657486	-117.198021	451
149	Montgomery Hardware	9110 E Montgomery Ave	Spokane Valley	WA	99206	Spokane	47.678291	-117.281693	4122
150	Sunshine Disposal and Recycling	2405 N. University Rd.	Spokane Valley	WA	99206	Spokane	47.67915	-117.262199	3788
151	Wandermere Ace Hardware	12908 N. Hwy. 395	Spokane	WA	99218	Spokane	47.77452	-117.401116	0
152	North County Transfer Station	22123 N. Elk-Chattaroy Road	Colbert	WA	99005	Spokane	47.858654	-117.354973	4371
153	Valley Transfer Station	3941 North Sullivan Road	Spokane Valley	WA	99216	Spokane	47.690617	-117.196869	4108
154	Colville Henery Hardware	984 S. Main St.	Colville	WA	99114	Stevens	48.536324	-117.905891	2162
155	Sety's Ace Hardware	301 E. Main	Chewelah	WA	99109	Stevens	48.276604	-117.713142	252
156	Batteries Plus Bulbs	2905 Capital Mall Dr. SW	Olympia	WA	98502	Thurston	47.039639	-122.937943	597
157	Lincoln Creek Lumber/Ace Hardware	2421 93rd Ave SW	Tumwater	WA	98512	Thurston	46.9519	-122.933289	318
158	Olympia Ace Hardware	400 Cooper Point Road	Olympia	WA	98502	Thurston	47.045521	-122.94088	682
159	Thurston County Hazohouse	2420 Hogum Bay Rd NE	Lacey	WA	98516	Thurston	47.066704	-122.761894	11728

	Collection Site Name	Street	City	State	ZIP Code	County	Lat	Long	Total Collected (lbs)
160	Batteries Plus Bulbs	632 South 9th Ave.	Walla Walla	WA	99362	Walla Walla	46.056477	-118.347443	2649
161	Sudbury Regional Landfill, City of Walla Walla	414 Landfill Rd.	Walla Walla	WA	99362	Walla Walla	46.072445	-118.412537	2242
162	City of Lynden	300 4th St	Lynden	WA	98264	Whatcom	48.946152	-122.448738	0
163	Ferndale Ace Hardware	5715 4th Ave.	Ferndale	WA	98248	Whatcom	48.849239	-122.594383	959
164	Pacific Building Center - True Value Hardware	2677 Bell Road	Blaine	WA	98230	Whatcom	48.974003	-122.72979	208
165	WFC Blaine Ace Hardware	1733 H Street Suite 700	Blaine	WA	98230	Whatcom	48.992352	-122.730309	0
166	Whatcom County Disposal of Toxics Facility	3505 Airport Drive	Bellingham	WA	98226	Whatcom	48.783775	-122.52771	11087
167	Pullman Disposal Service	135 NW Harold Dr.	Pullman	WA	99163	Whitman	46.732046	-117.194863	507
168	Whitman County Public Works Solid Waste Facility	252 Landfill Road	Pullman	WA	99163	Whitman	46.764233	-117.280174	1007
169	Batteries Plus Bulbs	1731 S 1st St	Yakima	WA	98901	Yakima	46.57867	-120.4919	1036
170	City of Sunnyside	818 East Edison	Sunnyside	WA	98944	Yakima	46.324148	-120.00903	0

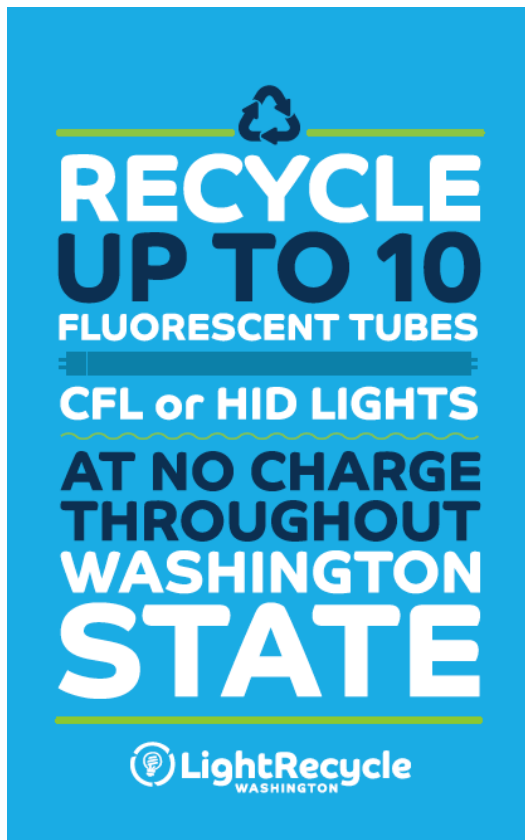
Table 8: Registered Collection Sites with coordinates that accept CFLs only (excluding the unadvertised site):

	Collection Site Name	Street	City	ZIP Code	County	Lat	Long
1	Clark Public Utilities - Electric Center	1200 Fort Vancouver Way	Vancouver	98663	Clark	45.63015	-122.663261
2	Clark Public Utilities - Operations Office	8600 NE 117 Ave.	Vancouver	98662	Clark	45.684479	-122.553902
3	Bartell Drugs	14901 4th Ave SW, Suite 100	Burien	98166	King	47.469166	-122.339073
4	Bartell Drugs	2222 32nd Ave. W.	Seattle	98199	King	47.638821	-122.397568
5	Bartell Drugs	2700 NE University Village St.	Seattle	98105	King	47.663254	-122.299339
6	Bartell Drugs	5625 22nd AVE NW	Seattle	98107	King	47.669966	-122.384768
7	Bartell Drugs	18001 Bothell-Everett Hwy, Suite 101	Bothell	98012	King	47.83366	-122.209457
8	Bartell Drugs	11919 NE 8th St.	Bellevue	98005	King	47.617031	-122.180801
9	Kirkland City Hall	123 5th Ave	Kirkland	98033	King	47.678291	-122.207108
10	Orcas Power and Light Cooperative	183 Mt. Baker Rd.	Eastsound	98245	San Juan	48.701107	-122.888557
11	Orcas Power and Light Cooperative	1034 Guard St.	Friday Harbor	98250	San Juan	48.539047	-123.032272
12	Bartell Drugs	621 SR9 N.E.	Lake Stevens	98258	Snohomish	48.002182	-122.103691
13	Bartell Drugs	5006 132nd ST SE Building A	Everett	98208	Snohomish	47.877174	-122.164703
14	Everett Community College	2000 Tower Street	Everett	98201	Snohomish	48.006519	-122.204757
15	Bellingham Ace Hardware	356 36th St.	Bellingham	98225	Whatcom	48.731171	-122.47065

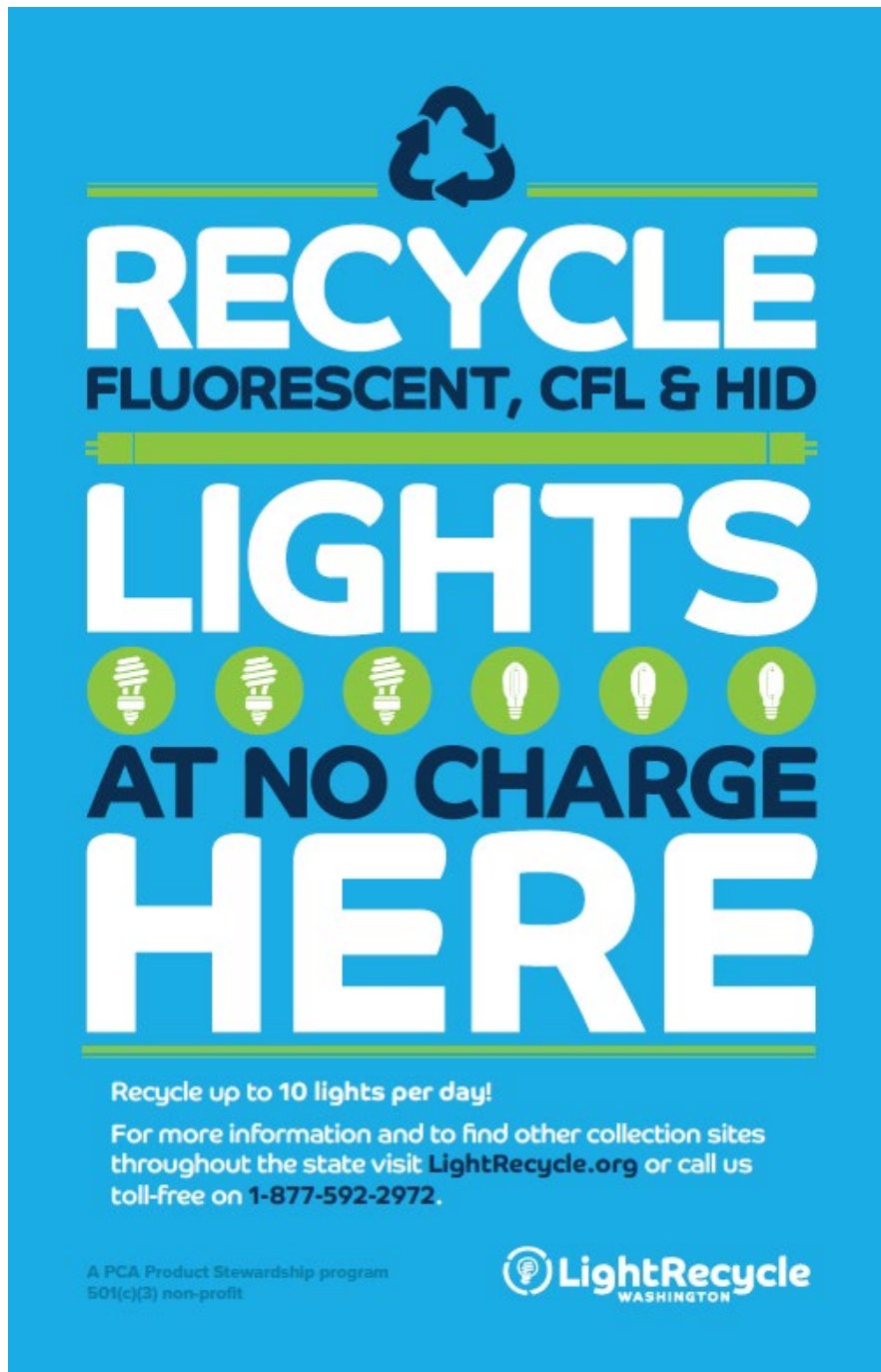
Appendix D: Education and Outreach Materials

The following images are examples of the education and outreach materials used by LightRecycle Washington in 2024.

Information Card, 5" x 8"

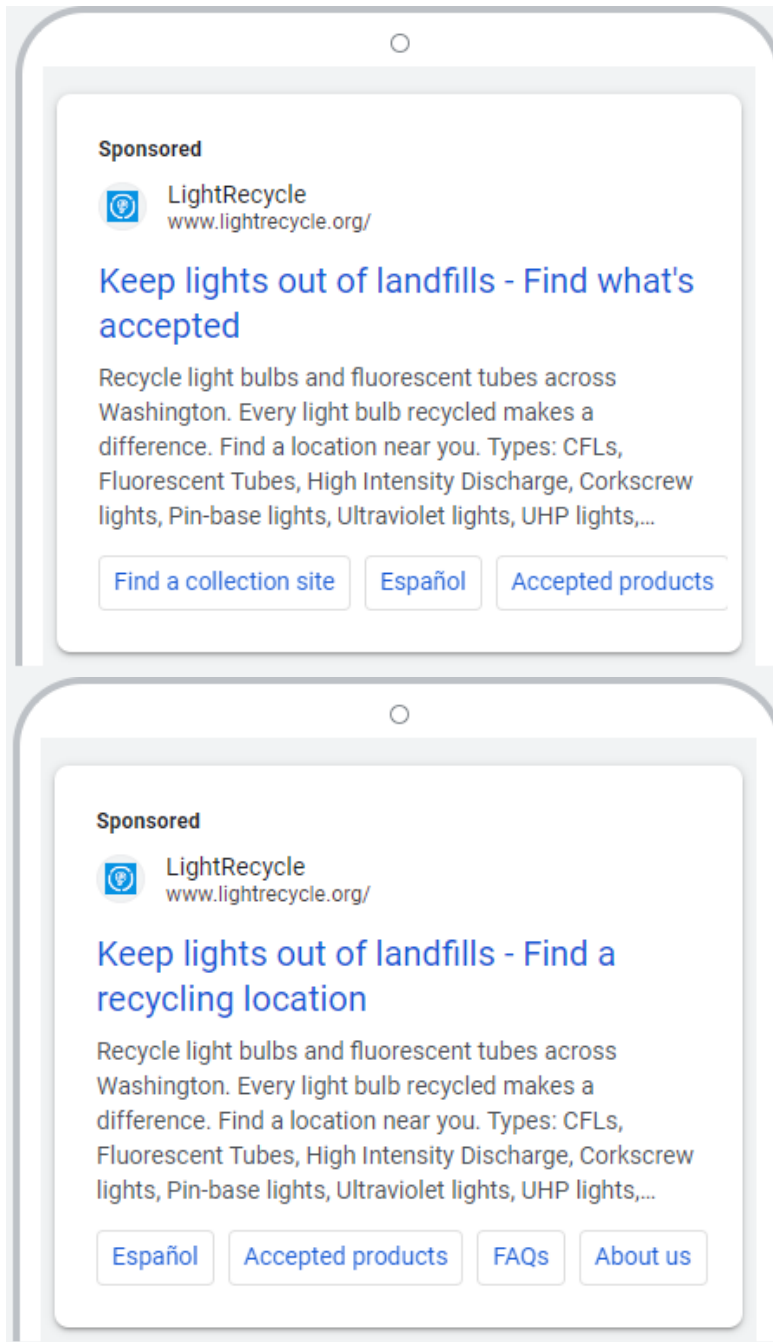


Collection Site Posters, 11" x 17"

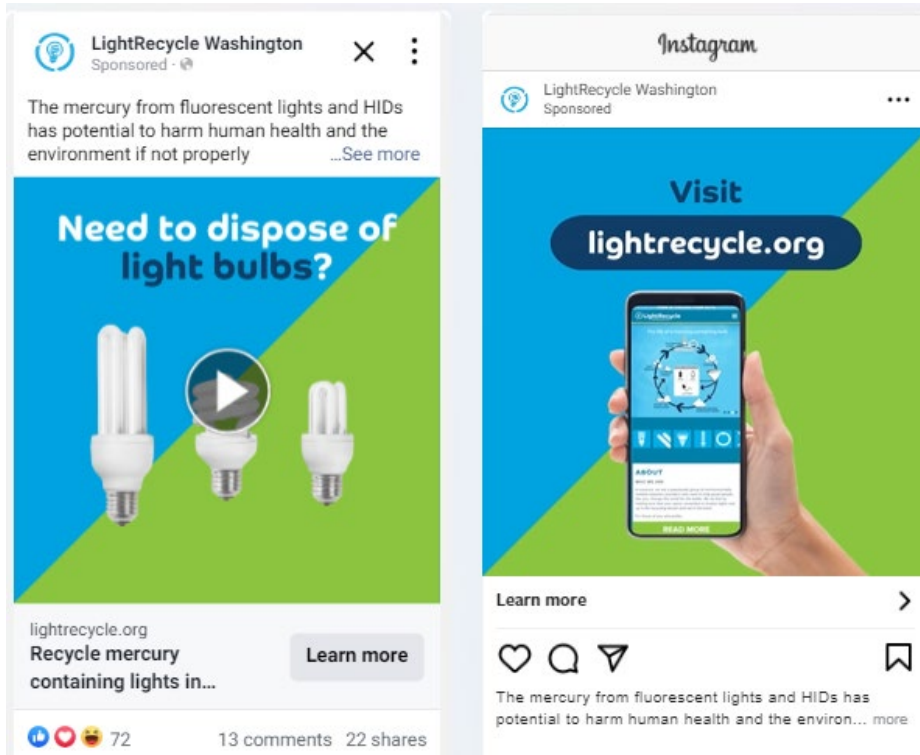


Digital Advertising

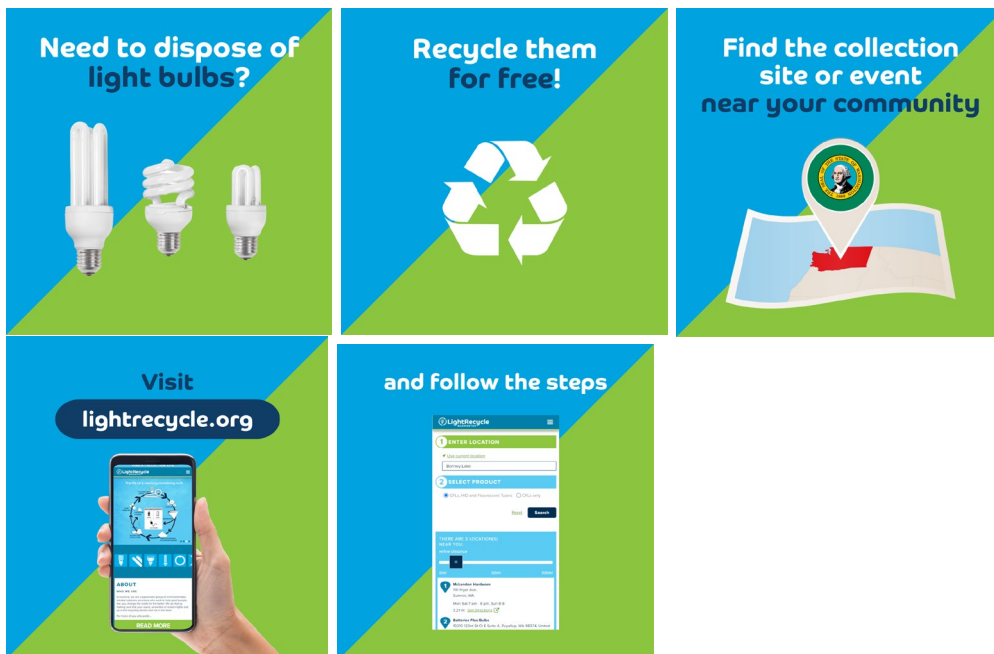
Google Search – Program Awareness



Meta ads



Video sequence for Meta ads:



Facebook Event Ads
Example (event ads)



LightRecycle Washington

Sponsored · 

...

X

Recycle CFLs, HIDs and Fluorescent Tubes for free. Click below to learn more:

Lights
Recycling Event
at Liberty Lake



MON, SEP 16, 2024

Lights Recycling Event at
Liberty Lake

Interested

25


8 comments

 Like

 Comment

 Share

Example (Event open)



16

Monday, September 16, 2024 at 10 AM – 2 PM

Lights Recycling Event at Liberty Lake

Ace Hardware Liberty Lake (Parking Lot)

[About](#) [Discussion](#) [Edit as LightRecycle Washington](#) [...](#)

Details

100 people responded

Event by LightRecycle Washington

Ace Hardware Liberty Lake (Parking Lot)

Duration: 4 hr

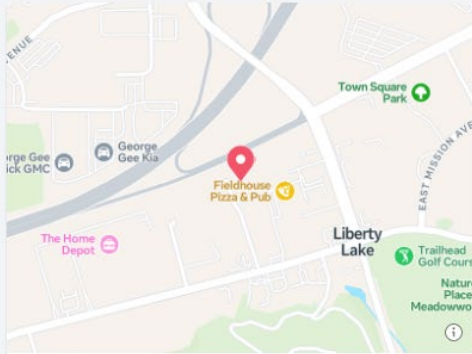
Public · Anyone on or off Facebook

Recycle mercury-containing lights.

Accepted items:

- Compact Fluorescent Lights (CFLs)
- Fluorescent Tubes
- High Intensity Discharge (HID)... [See more](#)

[Social issues](#) [Otis Orchards, Washington](#)



Ace Hardware Liberty Lake (Parking Lot)
1326 N Stanford Ln, Liberty Lake, WA 99019-5034, United States

Appendix E: Processor Compliance Audit

The following is the 2024 compliance audit report of the Programs processor Ecolights Northwest, LLC conducted by Bob Delich, on April 24, 2024.

Environmental Compliance and Systems Audit

Washington State Product Stewardship Plan Cooperating with LightRecycle Washington

In accordance with WAC 173-910-430

Facility Audited: EcoLights Northwest, LLC
1915 S. Corgiat Drive Seattle,
Washington
98108

Auditor: Bob Delich
Date: April 24, 2024

Scope of Audit

This custom audit report has been designed to meet the specific requirements of the Washington State Mercury Containing Lights Product Stewardship Program Plan. The following is a summary of a comprehensive review for compliance of operations in response to the Washington State Department of Ecology's Annual Report requirement in accordance with WAC 173-910-430.

The audit preparation included an interview with the facility Environmental Health and Safety Manager, Arnold Diep, and the Facility Manager, Laz Arps to go over any EHSMS or operational changes. The internal audit of the RIOS:2016 and R2V3 system was conducted at the same time on April 24th, 2024.

The facility is located at:
1915 S. Corgiat Drive
Seattle, Washington 98108

Audit Summary

Facility Information:

EPA# WAH 000 026 371

Size: 35,000 sq. ft.

Facility age: since 1964, estimated 60 years old. EcoLights Northwest LLC has operated this for 2005

Hours: 7:00am to 3:30pm five days per week and lamp is 7 days a week 7:00am to 5:00 pm (two crews doing 4 – 10hour days overlapping on Wednesday).

Number of Employees: 10 FT employees

Contact: Arnold Diep is the Environmental Health & Safety Professional; Laz Arps is Facility Manager. Telephone for both is 206-388-5326.

Volume of lamps during calendar year 2023: 1,180.97 tons of lamps of which 224.83 tons are part of the Light Recycle Washington Program.

1. General Requirements — Facility Maintains Compliance with Standards

Facility maintains compliance to WAC 173-910-430 and RIOS.

The Dangerous Waste regulations require that a closure cost estimate and, in cases of existing facilities, a financial assurance certificate must be submitted for each dangerous waste recycling facility with their closure plans by October 1, 2005. Financial assurance is a tool that can be used by Ecology if the owner/operator of the dangerous waste recycling facility cannot meet their financial obligations to close the facility according to the approved closure plan. EcoLights Northwest LLC uses a surety bond as the financial assurance mechanism for closure. The bond will comply with the requirements of 40 CFR 264.143(b) and (c); and the wording of the bond documents specified in 40 CFR 264.151 (b) and (c) and WAC 173-303-620(10). The bond broker is Tim McLean.

Closure plan and closure plan funding mechanism: They understand they are to provide written documentation to the Stewardship organization with a minimum of 90-days' notice upon facility closure and within 24 hours for first responder events, and 48 hours of receiving any orders or fines.

TRI maintains more than adequate insurance to cover their employees, operations, and pollution liability. The facility holds the following insurances, which are valid through 7/01/2024.

General Liability: \$1,000,000 per occurrence / \$2,000,000 aggregate

Automobile Liability: \$1,000,000 Combined Single Limit

Excess Liability: \$5,000,000 per occurrence / \$5,000,000 aggregate

Workers Compensation: \$1,000,000 each/ \$1,000,000 disease

Pollution Liability: \$5,000,000, \$25,000 deductible

Cyber Liability: \$1M

Crime: \$100K

Facility maintains compliance with all legal requirements pertaining to their operations. Permits and plans are in conformity with actual operations.

The facility has an EPA ID number WAH000026371, maintains records for 3 years

The facility has two calibrated scales which were conducted 12-29-24 through Cheyenne Scale Company.

The facility holds five air permits through Puget Sound Air Pollution Control Agency, one for the air filtration system and four are for the processing equipment.

- Control Install or Establish Air Permit was provided 1-13-06 for the Dytek Model 3600 fluorescent bulb processing machine, U-tube fluorescent bulb crusher, HID bulb disassembly station and two Omnitec Force II air cleaner, One Resource Technology Model LSS1 amp recycler.

- Control install or Establish Air Permit was provided 12-17-12 for one Universal Recycling Technologies Model 2000B lamp recycler.
- Control Install or Establish Air Permit was provided 9-20-13 for four Cameron Great Lakes CGL/20 Activated Carbon Adsorbers.

Material in the program is identified by generators and either mailed or picked up. Mail in material inbound is tracked on a customer log and boxes identified with colored stickers. Boxes are provided by EcoLights to generators with return labels to the site.

2. Environmental, Health, and Safety Management Systems - Facility Maintains Compliance with Standards

EcoLights Northwest's Environmental Health and Safety Management System (EHSMS) is certified to RIOS. There is a nexus between the plan and the operation; verified by auditor. Management supports and is active in program - observed by auditor through the management review procedure. Facility has designated financial resources to maintain compliance and programs- observed by auditor. Nonconformity, Corrective Actions and Preventative Action are routinely part of operations and EMS observed by auditor. CAPAs are completed through the Incident Report Form.

Auditor reviewed completed Incident Report, including one dated 5-02-23 for a small fire from a lithium battery that was dealt with inhouse.

The facility uses their EHSMS program to manage environmental health and safety risks and regulatory requirements. The auditor conducted a virtual walkthrough and witnessed excellent housekeeping and so was the system for managing material throughput through labeling, storage and procedures. The requirement to process within 72 hours is managed well within the receiving and processing operational procedures in place.

Health and safety requirements pertaining to mercury exposure are well managed with medical monitoring and continuous air testing. Employees are provided respirators and coveralls to wear during working hours which are removed during breaks.

3. Environmental Health and Safety Risk Assessment– Facility Maintains Compliance with Standards

EcoLights Northwest's Environmental Management System Manual sets forth the policy to do a health and safety assessment and adheres to a policy of continual improvement and a plan do check model for any future changes to the material processed or operational controls.

4. Environmental, Health and Safety Controls - Facility Maintains Compliance with Standard

The potential risks to processing mercury bulbs, batteries, and handling PCB containing devices are identified in the EHSMS and then controls are put in place in the form of operating procedures, to manage and mitigate the risks.

Mercury containing lights are crushed in one of three permitted machines in a separate room within the warehouse that operates under negative pressure. In addition, there are three stand-alone separate machines for processing CFLs and HID lamps and supporting workstations.

The crushed lamps are separated into component parts within the negative pressure processing equipment. This generates aluminum end caps sent to scrap aluminum buyers, crushed glass used as aggregate in the manufacture of concrete, and mercury phosphor powder shipped to an EPA regulated and approved mercury retort facility for purification. Following retort, the mercury is available for use in new lighting products and the remaining phosphor powder is shipped for recovery of rare earth elements contained in the powder. Nearly 100% of non-hazardous Program material, including glass and aluminum, is recycled. Processing equipment utilize filtration systems containing sulfur impregnated carbon for mercury capture during the recycling process. .

All employees in the processing room are required to wear gloves, coveralls, hairnets, steel toed shoes, and full-face respirators. This clothing is not removed from site and not worn during breaks. Laundry service (Aramark) is used for uniform laundering. There are four air handling units in the room for recirculating the air; each of these units has a sulfur impregnated carbon bed for mercury capture during the recirculation process. This runs 24/7 continuously cleaning the air in the processing room. During the virtual walkthrough, the auditor witnessed multiple employees processing and wear proper PPE, including respirators.

As required by the local air authority, air testing for mercury in the processing room is conducted three times each workday (with records maintained of the results). Auditor reviewed air testing records completed on 04-24-24. Urine testing for mercury is conducted at hire and every six months – auditor reviewed employee testing dated 03-20-24. Action limits have been established by medical consultant and in the event an employee approaches the action limit, they are transferred out of the “lamp room”. All recent testing indicated employees were below action limits.

The facility requires weekly respirator cleaning, even though the cartridges have an end life of two weeks. They require all employees to change out cartridges every two weeks, on an 80-hour use, instead of the recommended 120-hour usage.

6. Material Handling - Facility Maintains Compliance with Standards

All materials that could be a concern to the environment or to worker health and safety (for instance mercury phosphor powder from lamps or circuit boards in CFL bases) are processed in accordance with federal, state and local environmental and health/safety requirements.

5. Downstream Due Diligence Recycling - Facility Maintains Compliance with Standards

Outbound hazardous material is labeled in accordance with all legal requirements and shipped to EPA regulated facilities for recycling. All recipients of outbound material are reviewed and approved by Ecolights management before material is sent to them. Aluminum

and glass are hauled to audited and approved sites in the State of Washington for recycling. The final downstream recipient of mercury phosphor powder is Lighting Resources retort site in Greenwood, IN. Reviewed Downstream Due Diligence audit report performed by James (Rod) Gonzalez of Greeneye Compliance audit of Lighting Resources (LRI), 498 Park 800 Drive, Greenwood, IN 46143 dated 07-25-23.

Circuit board from CFL bases are sent to Total Reclaim in Kent, WA.

PCBs are no longer managed onsite or accepted onsite. If the occasional PCB-containing Ballasts are identified within lighting fixtures received by EcoLights, US Ecology NV is an approved vendor. No shipments have been made to US Ecology in over a year. The facility has officially withdrawn from their commercial PCB Waste Permit and are not permitted to accept PCBs.

Findings

There were no findings regarding Environmental or Health/Safety Management System compliance (Federal, State, Local) for lamp processing activities at EcoLights Northwest LLC. The Environmental, Health/Safety Management System was reviewed.

Auditor Qualifications

The audit was conducted by Bob Delich an ISO 9001, ISO 14001, ISO 45001, RIOS, e-Stewards and R2 internal auditor. Bob is the Director of Operations for Greeneye Partners, LLC. The audit review was conducted by Kelley Keogh co-founder of Greeneye Partners, LLC. The State of Washington's DOE maintains Bob Delich's and Kelley Keogh's auditor qualifications on file.

Appendix F: Third Party Financial Audit Report

The following report is the third-party financial audit report for LightRecycle Washington revenue and expenses during 2024, and was conducted by Moss Adams LLP, certified public accountants.



Report of Independent Auditors
and Financial Statements

PCA Product Stewardship, Inc.

December 31, 2024

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Report of Independent Auditors

The Board of Directors and Stockholders
PCA Product Stewardship, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of PCA Product Stewardship, Inc. (the Organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of PCA Product Stewardship, Inc., as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Substantial Doubt About the Organization's Ability to Continue as a Going Concern

The Organization's financial statements have been prepared assuming the Organization will continue as a going concern. As discussed in Note 6 to the financial statements, the Organization has incurred a net loss and will require additional funding to support operations, which raises substantial doubt about its ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Portland, Oregon
May 30, 2025

Financial Statements

PCA Product Stewardship, Inc.
Statement of Financial Position
December 31, 2024

ASSETS

Cash and cash equivalents	\$ 1,963,596
Accounts receivable	15,619
Prepaid expenses	<u>6,959</u>
Total assets	<u><u>\$ 1,986,174</u></u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts payable and accrued liabilities	<u>\$ 209,056</u>
Total liabilities	209,056

NET ASSETS

Without donor restrictions	<u>1,777,118</u>
Total net assets	<u>1,777,118</u>
Total liabilities and net assets	<u><u>\$ 1,986,174</u></u>

See accompanying notes.

PCA Product Stewardship, Inc.
Statement of Activities
Year Ended December 31, 2024

PROGRAM REVENUE	
Thermostats	\$ 1,264,119
Lightbulb recycling	<u>314,566</u>
Total program revenue	<u>1,578,685</u>
EXPENSES	
Program services	1,859,900
Supporting services	<u>190,603</u>
Total expenses	<u>2,050,503</u>
CHANGE IN NET ASSETS	(471,818)
NET ASSETS, beginning of year	<u>2,248,936</u>
NET ASSETS, end of year	<u><u>\$ 1,777,118</u></u>

See accompanying notes.

PCA Product Stewardship, Inc.
Statement of Functional Expenses
Year Ended December 31, 2024

	Program Services		Total Program Expenses	Supporting Services	Total Expenses
	Lightbulb Recycling	Thermostats		General and Administrative Expenses	
EXPENSES					
Supplies and maintenance	\$ 78,160	\$ 531,928	\$ 610,088	\$ -	\$ 610,088
Advertising and promotion	3,857	534,093	537,950	-	537,950
Processing	347,780	-	347,780	-	347,780
Transportation	215,661	-	215,661	-	215,661
Management fees	-	-	-	170,480	170,480
Regulatory compliance and research and development	60,082	78,965	139,047	-	139,047
Accounting fees	-	-	-	11,701	11,701
Information technology	9,374	-	9,374	-	9,374
Insurance	-	-	-	6,520	6,520
Office expenses	-	-	-	1,902	1,902
Total expenses	<u>\$ 714,914</u>	<u>\$ 1,144,986</u>	<u>\$ 1,859,900</u>	<u>\$ 190,603</u>	<u>\$ 2,050,503</u>

See accompanying notes.

PCA Product Stewardship, Inc.
Statement of Cash Flows
Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets \$ (471,818)

Adjustments to reconcile change in net assets to
net cash used in operating activities:

Change in cash and cash equivalents due to:

Accounts receivable 28,129

Prepaid expenses (2,354)

Accounts payable and accrued liabilities (121,973)

Net cash used in operating activities (568,016)

CHANGE IN CASH AND CASH EQUIVALENTS (568,016)

CASH AND CASH EQUIVALENTS, beginning of year 2,531,612

CASH AND CASH EQUIVALENTS, end of year \$ 1,963,596

See accompanying notes.

PCA Product Stewardship, Inc.

Notes to Financial Statements

Note 1 – Organization

PCA Product Stewardship, Inc. (the Organization or PCAPSI), is a non-profit 501(c)(3) organization that formed in 2010 in the state of Oregon. The Organization's mission is to (a) operate environmentally sound and cost-effective product stewardship programs which include the collection, transportation, and processing of post-consumer products for end-of-product-life management; (b) assist in the development and implementation of strategies to reduce the generation of post-consumer household waste; and (c) engage in any other lawful related purpose. To advance such purposes, the Organization may also (d) promote the reuse of post-consumer products; and (e) educate consumers about collection opportunities for post-consumer products and promote waste prevention, reuse, and recycling.

The Organization is controlled by Product Care Association of Canada, a Canadian-based not-for-profit corporation with similar organizational goals. See further discussion of related-party transactions in Note 4.

In January 2015, the Organization implemented an industry-sponsored product stewardship program for lightbulbs containing mercury in the state of Washington. During 2022, the Organization implemented an industry-sponsored product stewardship program for thermostats containing mercury in the state of California through July 1, 2028.

In 2024, Washington State enacted HB 1185, which bans the sale of mercury-containing lamps effective January 1, 2029, and extends the stewardship program through December 31, 2035. The updated legislation establishes two distinct phases: a pre-ban phase through December 31, 2028, during which sales and collection continue under the current model; and a post-ban phase from January 1, 2029, to December 31, 2035, focused on collecting and properly managing mercury-containing lamps that remain in use.

Note 2 – Summary of Significant Accounting Policies

Basis of accounting – The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis of presentation – Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- **Net assets without donor restrictions** – Net assets available for use in general operations and not subject to donor-imposed stipulations.
- **Net assets with donor restrictions** – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction is met, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. There were no net assets with donor restrictions as of December 31, 2024.

PCA Product Stewardship, Inc.

Notes to Financial Statements

Cash and cash equivalents – For purposes of financial statement classification, PCAPSI considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash and cash equivalents.

Accounts receivable – Accounts receivable is comprised of amounts due from members related to the prior month's lightbulb recycling as these amounts are contractually due to PCAPSI. Management has concluded the accounts receivable balance is collectible and there is no need for an allowance for credit losses. Receivables are written off when management believes the uncollectibility of a balance is confirmed. The Organization has not written off any such amounts during the year ended December 31, 2024. Accounts receivable was \$43,748 at January 1, 2024.

Expense allocation – The costs of providing various programs and supporting services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services based on the relative benefit attributed to each of the programs and supporting services.

Advertising – PCAPSI expenses advertising costs as incurred. Advertising expense totaled \$537,950 for the year ended December 31, 2024.

Income taxes – PCAPSI is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and is further classified as a public charity under Section 509(a)(2) and not as a private foundation. No provision for income taxes is made in the accompanying financial statements, as the Organization has no activities subject to unrelated business income tax.

PCAPSI recognizes the tax benefit from uncertain tax positions only if it is more likely than not that the tax positions will be sustained on examination by the tax authorities based on the technical merits of the position. The tax benefit is measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. PCAPSI recognizes interest and penalties related to income tax matters, if any, in general and administrative expense. PCAPSI had no uncertain tax positions as of December 31, 2024.

PCAPSI had no unrecognized tax benefits as of December 31, 2024. No interest and penalties were accrued for the year ended December 31, 2024. PCAPSI files an exempt organization return in the U.S. federal jurisdiction.

Use of estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires that management 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 financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue recognition – To determine revenue recognition for the arrangements the Organization determines are within the scope of Accounting Standards Update (ASU) No. 2014-09, the Organization performs the following five steps: (1) identify the contract(s) with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract, and (5) recognize revenue when (or as) the entity satisfies a performance obligation.

PCA Product Stewardship, Inc.

Notes to Financial Statements

Program revenue representing revenues related to the Mercury-Containing Lights Product Stewardship Program is recognized when participants report and remit the Environmental Handling Charges (EHCs) related to the sale of mercury-containing lightbulbs as required by applicable provincial environmental legislation. Participants report and remit EHCs by the end of the month following the period the designated program mercury-containing lightbulbs were sold by participants as required by the program's EHCs policy. There are no ongoing performance obligations the Organization must provide in order to recognize revenue; the Organization's performance obligations occur during the collection and processing of bulbs. There is no financing component. Therefore, revenue is recognized appropriately in the year the report is submitted, providing collection is reasonably assured.

Program revenue representing revenues related to the Thermostat Recycling Stewardship Program is recognized in accordance with the agreement between Thermostat Recycling Corporation (TRC) and PCAPSI. The program revenue is recorded ratably throughout the year as the program operates and as expenses are incurred. There are no ongoing performance obligations other than continuing to run the program and each year's payment received represents revenue for the year the services are performed and there is no financing component.

Recently adopted standards – In June 2016, the Financial Accounting Standards Board (FASB) issued ASU No. 2016-13, *Financial Instruments Topic 326: Credit Losses Measurement of Credit Losses on Financial Instruments (Topic 326)*, which requires an entity to utilize a new impairment model known as the current expected credit loss (CECL) model to estimate its lifetime "expected credit loss" and record an allowance that, when deducted from the cost basis of the financial asset, presents the net amount expected to be collected on the financial asset. The CECL model is expected to result in more timely recognition of credit losses. This guidance also requires new disclosures for financial assets measured at amortized cost. Entities will apply the standard's provisions as a cumulative effect adjustment to net assets as of the beginning of the first reporting period in which the guidance is adopted. The FASB subsequently issued ASU 2018-19, ASU 2019-04, and ASU 2019-10, which clarified the implementation guidance and effective date of Topic 326. Topic 326 is effective for the Organization beginning fiscal year 2023. The Organization adopted ASU No. 2016-13 on January 1, 2023, using the modified retrospective approach. The adoption did not have a material impact to the Organization's financial statements.

Subsequent events – Subsequent events are events or transactions that occur after the statement of financial position date but before the financial statements are available to be issued. PCAPSI recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of financial position, including the estimates inherent in the process of preparing the financial statements. PCAPSI's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of financial position but arose after the statement of financial position date and before the financial statements are available to be issued.

PCAPSI has evaluated subsequent events through May 30, 2025, which is the date the financial statements were available to be issued.

PCA Product Stewardship, Inc.

Notes to Financial Statements

Note 3 – Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following for the year ended December 31, 2024:

Cash and cash equivalents	\$ 1,963,596
Accounts receivable	<u>15,619</u>
	<u>\$ 1,979,215</u>

The Organization's cash flows have minimal seasonal variations during the year. The Organization typically maintains cash on hand equal to 3–6 months of operating expenses.

Note 4 – Related-Party Transactions

PCAPSI is a wholly owned subsidiary of Product Care Association (PCA), a Canadian-based company. PCA carries out similar operations in Canada and provides PCAPSI managerial services, such as maintaining financial books and records, creating financial reports, and other administrative duties for the Organization to carry out their mission. Fees paid to PCA totaled \$170,480 for the year ended December 31, 2024. Fees outstanding at December 31, 2024, were \$15,719 and are included in accounts payable and accrued liabilities on the statement of financial position.

Note 5 – Concentrations

Concentrations of program operations – The Organization's program activities are concentrated in the state of Washington and state of California and could be impacted by legislative changes in their respective states.

Concentrations of credit risk – PCAPSI's cash and cash equivalents may subject it to concentrations of credit risk, and noninterest-bearing cash balances may exceed federally insured limits. The Organization has not experienced any losses in such accounts to date.

PCA Product Stewardship, Inc.

Notes to Financial Statements

Note 6 – Risks and Uncertainties and Substantial Doubt About the Organization’s Ability to Continue as a Going Concern

The Organization incurred a net loss of \$471,818 for the year ended December 31, 2024, primarily related to its lightbulb recycling program in the state of Washington. As noted in Note 1, in 2024, Washington state enacted HB 1185, which bans the sale of mercury-containing lamps effective January 1, 2029, and extends the stewardship program through December 31, 2035. The Organization is expecting that the lightbulb recycling program in the state of Washington will encounter a cumulative deficit in 2026. If funding mechanisms for the program are not defined or finalized and additional contributions are not received, the Organization may need to exit the program. The expectation of a cumulative deficit in 2026 raises substantial doubt about the Organization’s ability to continue as a going concern. The financial statements do not include adjustments that might result from the outcome of this uncertainty. However, the impact of this uncertainty could be significant to the financial statements.



Communications with Those
Charged with Governance

PCA Product Stewardship, Inc.

December 31, 2024



MOSSADAMS

Communications with Those Charged with Governance

To the Board of Directors
PCA Product Stewardship, Inc.

We have audited the financial statements of PCA Product Stewardship, Inc. (the Organization), as of and for the year ended December 31, 2024, and have issued our report thereon dated May 30, 2025. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America

As stated in our engagement letter dated February 6, 2025, we are responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). As part of an audit conducted in accordance with U.S. GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we considered the Organization's internal control solely for the purposes of determining our audit procedures and not to provide assurance concerning such internal control.

We are also responsible for communicating significant matters related to the financial statement audit that, in our professional judgment, are relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter as well as our planning letter dated March 20, 2025.

Significant Audit Findings and Issues

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 2 to the financial statements. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. The Organization adopted Accounting Standards Update (ASU) No. 2016-13, *Financial Instruments Topic 326: Credit Losses Measurement of Credit Losses on Financial Instruments (Topic 326)*. The adoption did not have a material impact to the Organization's financial statements. There were no other changes in the application of existing policies during 2024. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The Organization does not have any significant accounting estimates.

Financial Statement Disclosures

The disclosures in the financial statements are consistent, clear, and understandable. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

Disclosure of Revenue Recognition in Note 2 to the financial statements, which summarized the Organization's revenue recognition policy related to the Mercury Containing Lights Product Stewardship Program and Thermostats Recycling Program.

Significant Unusual Transactions

We encountered no significant unusual transactions during our audit of the Organization's financial statements.

Significant Difficulties Encountered in Performing the Audit

Professional standards require us to inform you of any significant difficulties encountered in performing the audit. No significant difficulties were encountered during our audit of the Organization's financial statements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Circumstances that Affect the Form and Content of the Auditor's Report

There may be circumstances in which we would consider it necessary to include additional information in the auditor's report in accordance with generally accepted auditing standards. There was an emphasis of matter paragraph added related to substantial doubt about the Organization's ability to continue as a going concern.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all factual and judgmental misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements detected as a result of our audit procedures.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 30, 2025.

Management Consultation with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Significant Audit Findings or Issues

We are required to communicate to you other findings or issues arising from the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process. There were no such items identified.

This information is intended solely for the use of the Board of Directors and management of PCA Product Stewardship, Inc., and is not intended to be and should not be used by anyone other than these specified parties.

The image shows a handwritten signature in dark ink. The signature is written in a cursive, flowing style. The first part of the signature appears to be 'Moss' and the second part appears to be 'Adams'. To the right of the main signature, there are the letters 'LLP' in a slightly different, more upright script.

Portland, Oregon
May 30, 2025

Responsible, together.