



UNITED STATES OF AMERICA
Federal Trade Commission
Washington, D.C. 20580

Office of the Secretary

November 8, 2013

Latifa Nazerali
Outside the United States

*Re: In the Matter of Essentia Natural Memory Foam Company, Inc.
File No. 122 3130, Docket No. C-4417*

Dear Dr. Nazerali:

Thank you for commenting on the Federal Trade Commission's proposed consent agreement in the above-referenced proceeding. The Commission has placed your comment on the public record pursuant to Rule 4.9(b)(6)(ii) of the Commission's Rules of Practice, 16 C.F.R. § 4.9(b)(6)(ii), and has given it serious consideration.

Your comment states that you purchased an Essentia Natural Memory Foam Company, Inc. mattress, which you were led to believe was made from 100% natural materials. You also report that you returned the mattress because it had an unpleasant odor, but had to forfeit a restocking fee of 9% of the original price. You do not propose any revisions to the draft complaint or the consent agreement. After consideration of your comment, the Commission has determined that the relief set forth in the consent agreement is appropriate and sufficient to remedy the violations alleged in the complaint. Notably, the order would prevent Essentia from making future representations that its mattresses are made with natural materials unless those representations are true, not misleading, and substantiated by competent and reliable scientific evidence.

Accordingly, the Commission has determined that the public interest would best be served by issuing the Decision and Order in final form without modification. The final Decision and Order and other relevant materials are available from the Commission's website at <http://www.ftc.gov>. It helps the Commission's analysis to hear from a variety of sources in its work, and we thank you again for your comment.

By direction of the Commission.

Donald S. Clark
Secretary