



DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-873]

Mattresses from Taiwan: Amended Preliminary Determination of Critical Circumstances for All Other Producers and/or Exporters

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: The U.S. Department of Commerce (Commerce) is amending its preliminary determination in the less-than-fair-value investigation of mattresses from Taiwan to correct a significant ministerial error with respect to our preliminary determination of critical circumstances for all other producers and/or exporters. The period of investigation is July 1, 2022, through June 30, 2023.

DATES: Applicable [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: Ajay Menon, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0208.

SUPPLEMENTARY INFORMATION:

Background

On February 24, 2024, Commerce issued its *Preliminary Determination*, which subsequently published in the *Federal Register* on March 1, 2024.¹ On February 28, 2024, we received a timely-filed ministerial error allegation from Cozy Comfort LLC (Cozy Comfort), alleging that Commerce made a significant ministerial error in the *Preliminary Determination*.²

¹ See *Mattresses from Taiwan: Preliminary Affirmative Determination of Sales at Less Than Fair Value and Preliminary Affirmative Determination of Critical Circumstances*, 89 FR 15129 (March 1, 2024) (*Preliminary Determination*).

² See Cozy Comfort's Letter, "Ministerial Error Allegation," dated February 28, 2024.

After reviewing the allegation, we determine that we made a significant ministerial error with respect to our preliminary critical circumstances determination. Therefore, we are amending the *Preliminary Determination* to find that critical circumstances do not exist for all other producers and/or exporters. This amended determination does not affect our preliminary affirmative critical circumstances determination for Fuyue Mattress Industry Co., Ltd.; Star Seeds Co., Ltd.; and Yong Yi Cheng Co., Ltd.

Scope of the Investigation

The products covered by this investigation are mattresses from Taiwan. For a complete description of the scope of the investigation, *see the Preliminary Determination*.³

Analysis of Ministerial Error Allegation

Pursuant to 19 CFR 351.224, and as explained further in the Ministerial Error Memorandum,⁴ we determine that we made an error in our preliminary critical circumstances calculation for all other producers and/or exporters in the *Preliminary Determination*. Specifically, in determining whether there were massive imports over a relatively short period for all other producers and/or exporters, pursuant to section 733(e)(1)(B) of the Tariff Act of 1930, as amended (the Act), using data from the Global Trade Atlas, imports between the base and comparison periods did not meet the 15 percent threshold necessary to determine that such imports were massive.⁵ Correcting this error results in a preliminary determination that imports were not massive for all other producers and/or exporters, resulting in a change to the preliminary affirmative critical circumstances determination for all other producers and/or exporters.⁶ Commerce considers this ministerial error to be significant, warranting an amendment of the *Preliminary Determination*.⁷ As a result, we are amending our preliminary determination to find that imports for other producers and/or exporters were not massive,

³ *Id.*, 89 FR at 15131.

⁴ *See* Memorandum, “Less-Than-Fair-Value Investigation of Mattresses from Taiwan: Allegation of Ministerial Errors in Preliminary Determination,” dated concurrently with this notice (Ministerial Error Memorandum).

⁵ *See* Ministerial Error Memorandum at 2 to 3.

⁶ *Id.*

⁷ *Id.*

pursuant to 733(e)(1)(B) of the Act and 19 CFR 351.206(c)(2)(1). Accordingly, we find that critical circumstances do not exist with respect to all other producers and/or exporters.

Suspension of Liquidation

The collection of cash deposits and suspension of liquidation will be revised, in accordance with section 733(e) of the Act. We will instruct U.S. Customs and Border Protection (CBP) to suspend liquidation of entries of subject merchandise from all other producers and/or exporters, entered, or withdrawn from warehouse, for consumption on or after March 1, 2024, the date of publication of the *Preliminary Determination*.

We will also instruct CBP to require a cash deposit for all other producers and/or exporters at the estimated all-others rate listed in the *Preliminary Determination*. These suspension of liquidation instructions will remain in effect until further notice.

Notification of U.S. International Trade Commission (ITC)

In accordance with section 733(f) of the Act, we will notify the ITC of our amended preliminary determination.

Notification to Interested Parties

This determination is issued and published pursuant to sections 733(f) and 777(i)(1) of the Act, and 19 CFR 351.224(e).

Dated: March 15, 2024.

Ryan Majerus,

Deputy Assistant Secretary

for Policy and Negotiations,

performing the non-exclusive functions and duties

of the Assistant Secretary for Enforcement and Compliance.

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