



DEPARTMENT OF COMMERCE

International Trade Administration

[A-533-919]

Mattresses from India: Amended Preliminary Determination of Less-Than-Fair-Value Investigation

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

SUMMARY: The U.S. Department of Commerce (Commerce) is amending its preliminary affirmative determination in the less-than-fair-value (LTFV) investigation of mattresses from India to correct for significant ministerial errors. The period of investigation (POI) is July 1, 2022, through June 30, 2023.

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

FOR FURTHER INFORMATION CONTACT: Paul Senoyuit, AD/CVD Operations, Office II, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-6106.

SUPPLEMENTARY INFORMATION:

Background

On March 1, 2024, Commerce published in the *Federal Register* its preliminary affirmative determination in the LTFV investigation of mattresses from India.¹ On March 4, 2024, mandatory respondent Varahamurti Flexirub Industries Private Limited (VFI) and the

¹ See *Mattresses from India: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 89 FR 15140 (March 1, 2024) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum.

petitioners² timely alleged that Commerce made significant ministerial errors in calculating VFI's estimated weighted-average dumping margin.³

Scope of the Investigation

The products covered by this investigation are mattresses from India. For a complete description of the scope of this investigation, *see* the appendix.

Legal Framework

A ministerial error is defined as including “errors in addition, subtraction, or other arithmetic function, clerical error resulting from inaccurate copying, duplication, or the like, and any other similar type of unintentional error which {Commerce} considers ministerial.”⁴ A ministerial error is considered to be “significant” if its correction, either singly or in combination with other errors, would result in: (1) a change of at least five absolute percentage points in, but not less than 25 percent of, the weighted-average dumping margin calculated in the preliminary determination; or (2) a difference between a weighted-average dumping margin of zero (or *de minimis*) and a weighted-average dumping margin of greater than *de minimis* or vice versa.⁵ Pursuant to 19 CFR 351.224(e), Commerce “will analyze any comments received and, if appropriate, correct any significant ministerial error by amending the preliminary determination.”

Analysis of Significant Ministerial Errors

In the *Preliminary Determination*, Commerce made significant ministerial errors within the meaning of section 735(e) of the Act, and 19 CFR 351.224(f) and (g)(1) in calculating the estimated weighted-average dumping margin for VFI. Accordingly, pursuant to 19 CFR 351.224(e), Commerce is amending its *Preliminary Determination* to correct for these significant ministerial errors by revising the

² The petitioners are Brooklyn Bedding LLC, Carpenter Company, Corsicana Mattress Company, Future Foam, Inc., FXI, Inc., Kolcraft Enterprises Inc., Leggett & Platt, Incorporated; Serta Simmons Bedding, LLC, Southerland Inc.; Tempur Sealy International, Inc., the International Brotherhood of Teamsters, and United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO (collectively, the petitioners)

³ *See* VFI's Letter, “VFI Ministerial Error Comments for the Preliminary Determination,” dated March 4, 2024; *see also* Petitioners' Letter, “Mattress Petitioners' Ministerial Error Comments,” dated March 4, 2024.

⁴ *See* section 735(e) of the Tariff Act of 1930, as amended (the Act); *see also* 19 CFR 351.224(f).

⁵ *See* 19 CFR 351.224(g).

rates for VFI (*i.e.*, 14.05 percent) and the All-Other companies.⁶ For a detailed discussion of the alleged ministerial errors, as well as Commerce’s analysis, *see* the Ministerial Error Memorandum.⁷

Amended Preliminary Determination

As a result of correcting these significant ministerial errors, Commerce determines the following weighted-average dumping margins exist:⁸

Exporter/Producer	Weighted-Average Dumping Margin (percent)
International Comfort Technologies Private Limited	42.76*
Raj Mahal Fabrics	42.76*
Varahamurti Flexirub Industries Private Limited	14.05
All Others	14.05

*Adverse facts available

Disclosure

We intend to disclose the calculations performed for this amended preliminary determination to parties within five days after public announcement of the amended preliminary determination in accordance with 19 CFR 351.224(b).

Amended Cash Deposits and Suspension of Liquidation

The collection of cash deposits and suspension of liquidation will be revised according to the rates calculated in this amended preliminary determination, in accordance with section 733(d) of the Act. Because the amended rates for VFI and all others result in decreased cash deposits, they will be effective retroactively to March 1, 2024, the date of publication of the *Preliminary Determination*. We will also instruct U.S. Customs and Border Protection (CBP) to issue instructions for requesting a refund of the difference between the amount of cash deposits

⁶ *See Preliminary Determination*, 89 FR at 15141 (“the rate calculated for VFI is also assigned as the rate for all other producers and exporters”).

⁷ *See* Memorandum, “Less-Than-Fair-Value Investigation of Mattresses from India: Allegation of Ministerial Errors in the Preliminary Determination,” dated concurrently with this notice.

⁸ Commerce preliminarily determined that Varahamurti Flexirub Industries Private Limited, Amore International, Durfi Retail Private Limited and Springfit Marketing INC are a single entity. We also preliminarily determined that International Comfort Technologies Limited and Sheela Foam are a single entity. *See* Preliminary Decision Memorandum.

paid as a result of the application of the preliminary determination rates and the amount due as a result of the amended preliminary determination rates.

U.S. International Trade Commission Notification

In accordance with section 733(f) of the Act, we will notify the U.S. International Trade Commission of our amended preliminary determination.

Notification to Interested Parties

This amended preliminary determination is issued and published pursuant to sections 733(d) and 777(i) of the Act, and 19 CFR 351.224(e)

Dated: March 25, 2024.

Abdelali Elouaradia,
Deputy Assistant Secretary for Enforcement and Compliance.

Appendix

Scope of the Investigation

The products covered by this investigation are all types of youth and adult mattresses. The term “mattress” denotes an assembly of materials that at a minimum includes a “core,” which provides the main support system of the mattress, and may consist of innersprings, foam, other resilient filling, or a combination of these materials. Mattresses also may contain: (1) “upholstery,” the material between the core and the top panel of the ticking on a single-sided mattress, or between the core and the top and bottom panel of the ticking on a double-sided mattress; and/or (2) “ticking,” the outermost layer of fabric or other material (*e.g.*, vinyl) that encloses the core and any upholstery, also known as a cover.

The scope of this investigation is restricted to only “adult mattresses” and “youth mattresses.” “Adult mattresses” are frequently described as “twin,” “extra-long twin,” “full,” “queen,” “king,” or “California king” mattresses. “Youth mattresses” are typically described as “crib,” “toddler,” or “youth” mattresses. All adult and youth mattresses are included regardless of size and size description or how they are described (*e.g.*, frameless futon mattress and tri-fold mattress).

The scope encompasses all types of “innerspring mattresses,” “non-innerspring mattresses,” and “hybrid mattresses.” “Innerspring mattresses” contain innersprings, a series of metal springs joined together in sizes that correspond to the dimensions of mattresses. Mattresses that contain innersprings are referred to as “innerspring mattresses” or “hybrid mattresses.” “Hybrid mattresses” contain two or more support systems as the core, such as layers of both memory foam and innerspring units.

“Non-innerspring mattresses” are those that do not contain any innerspring units. They are generally produced from foams (*e.g.*, polyurethane, memory (viscoelastic), latex foam, gel infused viscoelastic (gel foam), thermobonded polyester, polyethylene) or other resilient filling.

Mattresses covered by the scope of this investigation may be imported independently, as part of furniture or furniture mechanisms (*e.g.*, convertible sofa bed mattresses, sofa bed mattresses imported with sofa bed mechanisms, corner group mattresses, day-bed mattresses, roll-away bed mattresses, high risers, trundle bed mattresses, crib mattresses), or as part of a set (in combination with a “mattress foundation”). “Mattress foundations” are any base or support for a mattress. Mattress foundations are commonly referred to as “foundations,” “boxsprings,” “platforms,” and/or “bases.” Bases can be static, foldable, or adjustable. Only the mattress is covered by the scope if imported as part of furniture, with furniture mechanisms, or as part of a set, in combination with a mattress foundation.

Excluded from the scope of this investigation are “futon” mattresses. A “futon” is a bi-fold frame made of wood, metal, or plastic material, or any combination thereof, that functions as both seating furniture (such as a couch, love seat, or sofa) and a bed. A “futon mattress” is a tufted mattress, where the top covering is secured to the bottom with thread that goes completely through the mattress from the top through to the bottom, and it does not contain innersprings or foam. A futon mattress is both the bed and seating surface for the futon.

Also excluded from the scope are airbeds (including inflatable mattresses) and waterbeds, which consist of air- or liquid-filled bladders as the core or main support system of the mattress.

Also excluded is certain multifunctional furniture that is convertible from seating to sleeping, regardless of filler material or components, where such filler material or components are upholstered, integrated into the design and construction of, and inseparable from, the furniture

framing, and the outermost layer of the multifunctional furniture converts into the sleeping surface. Such furniture may, and without limitation, be commonly referred to as “convertible sofas,” “sofabeds,” “sofa chaise sleepers,” “futons,” “ottoman sleepers,” or a like description.

Also excluded from the scope of this investigation are any products covered by the existing antidumping duty orders on uncovered innerspring units from the People’s Republic of China, South Africa, and the Socialist Republic of Vietnam. *See Uncovered Innerspring Units from the People’s Republic of China, South Africa, and Socialist Republic of Vietnam: Continuation of Antidumping Duty Orders*, 84 FR 55285 (October 16, 2019).

Also excluded from the scope of this investigation are bassinet pads with a nominal length of less than 39 inches, a nominal width of less than 25 inches, and a nominal depth of less than 2 inches.

Additionally, also excluded from the scope of this investigation are “mattress toppers.” A “mattress topper” is a removable bedding accessory that supplements a mattress by providing an additional layer that is placed on top of a mattress. Excluded mattress toppers have a height of four inches or less.

The products subject to this investigation are currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095. Products subject to this investigation may also enter under HTSUS subheadings: 9401.41.0000, 9401.49.0000, and 9401.99.9081. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise subject to this investigation is dispositive.

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