



DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-873]

Mattresses from Taiwan: Final Affirmative Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that mattresses from Taiwan are being, or are likely to be, sold in the United States at less than fair value (LTFV). 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: Adam Simons, 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) 482-6172.

SUPPLEMENTARY INFORMATION:

Background

On March 1, 2024, Commerce published in the *Federal Register* its *Preliminary Determination* in the LTFV investigation of mattresses from Taiwan and we invited interested parties to comment.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* regarding its affirmative determination of

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*), and accompanying Preliminary Decision Memorandum (PDM).

critical circumstances for all other producers and/or exporters of subject merchandise.² On March 21, 2024, Commerce published in the *Federal Register* the *Amended Preliminary Determination*, finding that critical circumstances do not exist with regard to all other producers and/or exporters.³ No other interested party submitted comments. Consequently, as the final determination remains unchanged from the *Amended Preliminary Determination*, there is no Issues and Decision Memorandum accompanying this notice.

Scope of the Investigation

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

Scope Comments

During the course of this investigation, Commerce received scope comments from parties. Commerce issued a Preliminary Scope Decision Memorandum to address these comments and set aside a period of time for parties to address scope issues in scope-specific case and rebuttal briefs.⁴ We received comments from parties on the Preliminary Scope Decision Memorandum, which we address in the Final Scope Decision Memorandum.⁵ We made changes to the scope of the investigation from the scope published in the *Preliminary Determination*, as noted in the appendix to this notice.

Final Affirmative Determination of Critical Circumstances, in Part

We continue to find that critical circumstances exist with respect to imports of mattresses from Taiwan for the mandatory respondents, Fuyue Mattress Industry Co., Ltd. (Fuyue

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

³ See *Mattresses from Taiwan: Amended Preliminary Determination of Critical Circumstances for All other Producers and/or Exporters*, 89 FR 20164 (March 21, 2024) (*Amended Preliminary Determination*). For further discussion of the ministerial error allegation and the Commerce's analysis of it, *see* Memorandum, "Less-Than-Fair-Value Investigation of Mattresses from Taiwan: Allegation of Ministerial Errors in Preliminary Determination," dated March 15, 2024.

⁴ See Memorandum, "Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan: Preliminary Scope Decision Memorandum," dated February 23, 2024.

⁵ See Memorandum, "Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan: Final Scope Decision Memorandum," dated concurrently with this notice.

Mattress); Star Seeds Co., Ltd. (Star Seeds); and Yong Yi Cheng Co., Ltd. (Yong Yi Cheng), pursuant to section 735(a)(3) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.206.⁶ However, in the *Amended Preliminary Determination*, Commerce found that critical circumstances do not exist for all other producers and/or exporters of subject merchandise.⁷ No parties submitted comments on this preliminary negative determination of critical circumstances for all other producers and/or exporters. Therefore, in accordance with 735(a)(3) of the Act and 19 CFR 351.206, Commerce continues to find that critical circumstances do not exist for all other producers and/or exporters.

Use of Adverse Facts Available (AFA)

As stated above, aside from the ministerial error allegation, we received no comments from any interested party. Consequently, this final determination remains unchanged from the *Amended Preliminary Determination*, and no decision memorandum accompanies this notice. Accordingly, for this final determination, we continue to find that the application of AFA pursuant to sections 776(a) and (b) of the Act is warranted with respect to the mandatory respondents in this investigation, *i.e.*, Fuyue Mattress, Star Seeds, and Yong Yi Cheng.⁸

All-Others Rate

Section 735(c)(5)(A) of the Act provides that the estimated weighted-average dumping margin for all other producers and/or exporters not individually investigated shall be equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated excluding rates that are zero, *de minimis*, or determined entirely under section 776 of the Act.

In the *Preliminary Determination*, we assigned a dumping margin of 624.50 percent as the all-others rate based on the only calculated rate in the petition, pursuant to section

⁶ See *Preliminary Determination* PDM at 7-12.

⁷ See *Amended Preliminary Determination*.

⁸ See *Preliminary Determination*, 89 FR at 15130.

735(c)(5)(B) of the Act.⁹ As noted above, we received no comments on the preliminary use of AFA; thus, we continue to assign a dumping margin of 624.50 percent as the all-others rate for this final determination.

Final Determination

Commerce determines that the following estimated weighted-average dumping margins exist for the period, July 1, 2022, through June 30, 2023:

Producer/Exporter	Estimated Weighted-Average Dumping Margin (percent)
Fuyue Mattresses Industry Co., Ltd	624.50*
Yong Yi Cheng Co., Ltd	624.50*
Star Seeds Co., ltd	624.50*
All-Others	624.50

* Rate based on facts available with adverse inferences.

Disclosure

Normally, Commerce will disclose to the parties in a proceeding the calculations performed in connection with a final determination within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of this notice in the *Federal Register*, in accordance with 19 CFR 351.224(b). However, because Commerce received no comments on the *Preliminary Determination*, it is adopting the *Preliminary Determination* as the final determination in this investigation. Consequently, there are no new calculations to disclose.

Continuation of Suspension of Liquidation

In accordance with section 735(c)(4) of the Act, because Commerce continues to find that critical circumstances exist for Fuyue Mattress, Star Seeds, and Yong Yi Cheng, we will instruct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of all entries of mattresses from Taiwan, as described in the appendix to this notice, which were entered, or withdrawn from warehouse for consumption on or after December 2, 2023, which is 90 days

⁹ *Id.*

before the publication of the *Preliminary Determination* in the *Federal Register*, at the cash deposit rate indicated above. For all other producers and/or exporters, we will instruct CBP to continue to suspend liquidation of all entries of subject merchandise, as described in the appendix to this notice, which were entered, or withdrawn from warehouse for consumption on or after March 1, 2024, which is the date of publication of the affirmative *Preliminary Determination* in the *Federal Register*, at the cash deposit rate indicated above.

Pursuant to section 735(c)(1)(B)(ii) of the Act and 19 CFR 351.210(d), where appropriate, Commerce will instruct CBP to require a cash deposit equal to the estimated weighted-average dumping margin or the estimated all-others rate, as follows: (1) the cash deposit rate for the respondents listed above will be equal to the company-specific estimated weighted-average dumping margin determined in this final determination; (2) if the exporter is not a respondent identified above but the producer is, then the cash deposit rate will be equal to the company-specific estimated weighted-average dumping margin established for that producer of the subject merchandise; and (3) the cash deposit rate for all other producers and exporters will be equal to the all-others estimated weighted-average dumping margin. These suspension of liquidation instructions will remain in effect until further notice.

U.S. International Trade Commission Notification

In accordance with section 735(d) of the Act, we will notify the U.S. International Trade Commission (ITC) of the final affirmative determination of sales at LTFV. Because Commerce's final determination is affirmative, in accordance with section 735(b)(2) of the Act, the ITC will make its final determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports or sales (or the likelihood of sales) for importation of mattresses from Taiwan no later than 45 days after this final determination. If the ITC determines that such injury does not exist, this proceeding will be terminated, and all cash deposits posted will be refunded and suspension of liquidation will be lifted. If the ITC determines that such injury does exist, Commerce will issue an antidumping

duty order directing CBP to assess, upon further instruction by Commerce, antidumping duties on all imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed above in the “Continuation of Suspension of Liquidation” section.

Administrative Protective Order

This notice also serves as a final reminder to parties subject to administrative protective order (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return or destruction of APO materials, or conversion to judicial protective order, is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

Notification of Interested Parties

This final determination and notice are issued and published in accordance with sections 735(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: May 8, 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.

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.

Also excluded from the scope are the following hospital and patient care setting surfaces. Products that fall within the below categories and meet all the exclusion factors in the respective category qualify for such exclusion, regardless of whether they may be referenced as a mattress.

Air Surfaces with all of the following characteristics: with the foot end comprised of either die-cut construction foam or air bladders to allow extension and retraction of the surface; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with the core including air bladders, with or without foam inside; with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database.

Stretcher Surfaces with all of the following characteristics: with a nominal thickness of 5 inches or less; with the foam core width tapered at one end; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with the exterior of the ticking containing a welded flap to cover the ticking zipper; with loop velcro attached to the ticking to allow for the stretcher surface to be firmly affixed to the stretcher; with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database.

Birthing Bed Surfaces with all of the following characteristics: with a nominal thickness of 5 inches or less; with a foam core in two pieces that have either a V-shaped cutout or U-Shaped cutout; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with attachment fasteners extending from the bottom of the surface comprised of snaps or plastic hook(s); with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database.

Foam Surfaces with all the following characteristics: with a nominal thickness of 6.5 inches or less; with a foam core that has articulation lines cut into the foam and/or die-cut construction in a portion of the foam to allow movement of the surface; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with the ticking made of material meeting ASTM F1671B-07

requirements for porosity and ISO 10993 requirements for biocompatibility; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with brackets or attachment knobs embedded in the surface core to allow the surface to be firmly affixed to the hospital bed frame; with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database, where the label includes the manufacturer's name and address as well as the product's name, date of manufacture, serial number, and Global Trade Identification Number (GTIN).

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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