



DEPARTMENT OF COMMERCE

International Trade Administration

[A-455-807]

Mattresses from Poland: Initiation of Circumvention Inquiry on the Antidumping Duty Order

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

SUMMARY: In response to requests from Brooklyn Bedding LLC; Carpenter Company; Future Foam, Inc.; FXI, Inc.; Kolcraft Enterprises Inc.; Leggett & Platt, Incorporated; Serta Simmons Bedding, LLC; 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 requesters), the U.S. Department of Commerce (Commerce) is initiating a country-wide circumvention inquiry to determine whether components of mattresses from Poland, which are assembled or completed in the United States into mattresses, are circumventing the antidumping duty (AD) order on mattresses from Poland.

DATES: Applicable [Insert date of publication in the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Thomas Martin, 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) 482-3936.

SUPPLEMENTARY INFORMATION:

Background

On November 18, 2025, pursuant to section 781(a) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.226(h), the requesters filed circumvention inquiry requests alleging that mattresses completed in the United States using components manufactured in Poland are

circumventing the *Order*¹ on mattresses from Poland and, accordingly, should be included within the scope of the *Order*.² On December 18, 2025, we issued a supplemental questionnaire to the requesters,³ and on December 24, 2025, the requesters filed their response to our request for information.⁴ On January 21, 2026, in accordance with 19 CFR 351.226(d)(1)(ii), we extended the deadline for initiation of this circumvention inquiry by 13 days, until February 5, 2026.⁵

Scope of the *Order*

The merchandise covered by the scope of the *Order* are mattresses from Poland. For a complete description of the scope of the *Order*, see the Circumvention Initiation Checklist.⁶

Merchandise Subject to the Circumvention Inquiry

This circumvention inquiry covers mattress components exported from Poland and further processed and completed in the United States to produce mattresses.

Initiation of Circumvention Inquiry

Section 351.226(d) of Commerce’s regulations states that if Commerce determines that a request for a circumvention inquiry satisfies the requirements of 19 CFR 351.226(c), then Commerce “will accept the request and initiate a circumvention inquiry.” Section 351.226(c)(1) of Commerce’s regulations, in turn, requires that each circumvention inquiry request allege “that the elements necessary for a circumvention determination under section 781 of the Act exist” and be “accompanied by information reasonably available to the interested party supporting these allegations.” The requesters alleged circumvention pursuant to section 781(a) of the Act (*i.e.*, merchandise completed or assembled in the United States).

¹ See *Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, Italy, the Philippines, Poland, Slovenia, and Taiwan: Antidumping Duty Orders*, 89 FR 56851 (July 11, 2024) (*Order*).

² See Requesters’ Letter, “Request to Initiate Anti-Circumvention Inquiry With Respect to Imports of Mattress Components from Poland Pursuant to Section 781(a) of the Act” dated November 18, 2025.

³ See Commerce’s Letter, “Supplemental Questionnaire,” dated December 18, 2025.

⁴ See Requesters’ Letter, “Responses to Anti-Circumvention Inquiry Supplemental Questionnaire” dated December 24, 2025. In accordance with 19 CFR 351.226(d)(1)(ii), the requesters’ timely response extended the deadline for initiation of this circumvention inquiry by 30 days to January 23, 2026.

⁵ See Memorandum, “Extension of Circumvention Inquiry Initiation Deadline,” dated January 21, 2026.

⁶ For a complete description of the scope of the *Order*, see Checklist, “Mattresses from Poland Order” (Circumvention Initiation Checklist).

Section 781(a)(1) of the Act provides that Commerce may find circumvention of an order when merchandise of the same class or kind subject to the order is completed or assembled in the United States. In conducting a circumvention inquiry, under section 781(a)(1) of the Act, Commerce relies on the following criteria: (A) merchandise sold in the United States is of the same class or kind as any merchandise that is the subject of an AD or countervailing (CVD) order; (B) such merchandise sold in the United States is completed or assembled in the United States from parts or components produced in the foreign country with respect to which such order or finding applies; (C) the process of assembly or completion in the United States is minor or insignificant; and (D) the value of the parts or components referred to in subparagraph (B) is a significant portion of the total value of the merchandise.

In determining whether the process of assembly or completion in the United States is minor or insignificant under section 781(a)(1)(C) of the Act, section 781(a)(2) of the Act directs Commerce to consider: (A) the level of investment in the United States; (B) the level of research and development in the United States; (C) the nature of the production process in the United States; (D) the extent of production facilities in the United States; and (E) whether the value of the processing performed in the United States represents a small proportion of the value of the merchandise sold in the United States. However, no single factor, by itself, controls Commerce's determination of whether the process of assembly or completion in the United States is minor or insignificant.⁷ Accordingly, it is Commerce's practice to evaluate each of these five factors as they exist in the United States, and to reach an affirmative or negative circumvention determination based on the totality of the circumstances of the particular circumvention inquiry.⁸

⁷ See Statement of Administrative Action Accompanying the Uruguay Round Agreements Act, H.R. Doc. No. 103-316, Vol. 1 (1994) (SAA), at 893.

⁸ See, e.g., *Hydrofluorocarbon Blends from the People's Republic of China: Final Affirmative Determination of Circumvention with Respect to R-410B, R-407G, and a Certain Custom Blend from the People's Republic of China*, 89 FR 56848 (July 11, 2024) and the accompanying Issues and Decision Memorandum at Comment 4.

In addition, section 781(a)(3) of the Act sets forth additional factors to consider in determining whether to include merchandise assembled or completed in the United States within the scope of an AD or CVD order. Specifically, Commerce shall take into account such factors as: (A) the pattern of trade, including sourcing patterns; (B) whether the manufacturer or exporter of the parts or components is affiliated with the person who assembles or completes the merchandise sold in the United States from the parts or components produced in the foreign country with respect to which the order applies; and (C) whether imports into the United States of the parts or components products in such foreign country have increased after the initiation of the investigation which resulted in the issuance of such order.

Analysis

Based on our analysis of requesters' circumvention request, Commerce determines that the requesters have satisfied the criteria under 19 CFR 351.226(c) to warrant the initiation of circumvention inquiries of the *Order*. For a full discussion of the basis for our decision to initiate these circumvention inquiries, *see* the Circumvention Initiation Checklist.⁹ As explained in the Circumvention Initiation Checklist, the information provided by the requesters warrants initiating this circumvention inquiry on a country-wide basis. Commerce has taken this approach in prior circumvention inquiries, where the facts warranted initiation on a country-wide basis.¹⁰

Consistent with the approach in the prior circumvention inquiries that were initiated on a country-wide basis, Commerce intends to issue a questionnaire to solicit information from producers and exporters in Poland concerning their shipments to the United States and the origin of any mattress components being further processed into merchandise subject to the *Order*.

⁹ *See* Circumvention Initiation Checklist.

¹⁰ *See, e.g., Certain Corrosion-Resistant Steel Products from the Republic of Korea and Taiwan: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 83 FR 37785 (August 2, 2018); *Carbon Steel Butt-Weld Pipe Fittings from the People's Republic of China: Initiation of Anti-Circumvention Inquiry on the Antidumping Duty Order*, 82 FR 40556, 40560 (August 25, 2017) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted); and *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 81 FR 79454, 79458 (November 14, 2016) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted).

Respondent Selection

Commerce intends to base respondent selection on quantity and value (Q&V) questionnaire responses that Commerce intends to issue to each potential respondent for which there is complete address information on the record. Additionally, Commerce intends to place the Q&V questionnaire on the record within five days of the publication of the initiation notice. Comments regarding the Q&V data and respondent selection should be submitted within seven days after placement of the Q&V data on the record of the inquiry. Parties wishing to submit rebuttal comments should submit those comments within five days after the deadline for the initial comments.

Commerce intends to establish a schedule for questionnaire responses after respondent selection. A company's failure to completely respond to Commerce's requests for information may result in the application of partial or total facts available, pursuant to section 776(a) of the Act, which may include adverse inferences, pursuant to section 776(b) of the Act.

Suspension of Liquidation

Pursuant to 19 CFR 351.226(l)(1), Commerce will notify CBP of the initiation of this circumvention inquiry and direct CBP to continue the suspension of liquidation of entries of products subject to the circumvention inquiry that were already subject to the suspension of liquidation under the *Order*, and to apply the cash deposit rate that would be applicable if the product was determined to be covered by the scope of the *Order*. Should Commerce issue preliminary or final circumvention determinations, Commerce will follow the suspension of liquidation rules under 19 CFR 351.226(l)(2)-(4).

Notification to Interested Parties

In accordance with 19 CFR 351.226(d) and section 781(a) of the Act, Commerce determines that the requesters' requests for this circumvention inquiry satisfies the requirements of 19 CFR 351.226(c). Accordingly, Commerce is notifying all interested parties of the initiation of this circumvention inquiry to determine whether certain imports of mattress

components from Poland, and further processed and completed in the United States to produce mattresses, are circumventing the *Order*. In addition, we have included a description of the products that are the subject of this inquiry, and an explanation of the reasons for Commerce's decision to initiate this inquiry as provided above and in the accompanying Circumvention Initiation Checklist.¹¹ In accordance with 19 CFR 351.226(e)(2), Commerce intends to issue its preliminary circumvention determination within 150 days from the date of publication of the notice of initiation of a circumvention inquiry in the *Federal Register*.

This notice is published in accordance with section 781(a) of the Act and 19 CFR 351.226(d)(1)(iii).

Dated: February 5, 2026.

Christopher Abbott,
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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¹¹ See Circumvention Initiation Checklist.