



DEPARTMENT OF COMMERCE

International Trade Administration

[C-570-128]

Mattresses from the People's Republic of China: Final Results of the Expedited First Sunset Review of the Countervailing Duty Order

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

SUMMARY: The U.S. Department of Commerce (Commerce) finds that revocation of the countervailing duty (CVD) order on mattresses from the People's Republic of China (China) would likely to lead to continuation or recurrence of countervailable subsidies at the levels indicated in the "Final Results of Sunset Review" section of this notice.

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

FOR FURTHER INFORMATION CONTACT: Mary Kolberg, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-1785.

SUPPLEMENTARY INFORMATION:

Background

On May 24, 2021, Commerce published the *Order* on mattresses from China.¹ On April 1, 2026, Commerce published the notice of initiation of the first sunset review of the *Order*, pursuant to section 751(c) of the Tariff Act of 1930 (the Act) and 19 CFR 351.218(c)(2).²

On April 15, 2026, Commerce received a timely notice of intent to participate in the sunset reviews from the domestic interested parties,³ within the deadline specified in 19 CFR

¹ See *Mattresses from the People's Republic of China: Countervailing Duty Order*, 86 FR 26463 (May 14, 2021) (*Order*).

² See *Initiation of Sunset Review*, 91 FR 15139 (April 1, 2026).

³ The domestic interested parties are Brooklyn Bedding LLC; Carpenter Company; Future Foam, Inc.; FXI, Inc.; Kolcraft Enterprises Inc.; Leggett & Platt, Incorporated; Serta Simmons Bedding, LLC; Tempur Sealy International,

351.218(d)(1)(i).⁴ The domestic interested parties claim that they have interested party status within the meaning of section 771(9)(C)-(D) of the Act and 19 CFR 351.102(b)(29)(v)-(vi) as domestic producers of mattresses and a certified union.⁵

On May 1, 2026, Commerce received an adequate substantive response from the domestic interested parties, within the 30-day deadline specified in 19 CFR 351.218(d)(3)(i).⁶ Commerce did not receive a substantive response from either the Government of China or a respondent interested party to this proceeding. On May 20, 2026, Commerce notified the U.S. International Trade Commission (ITC) that it did not receive an adequate substantive response from respondent interested parties.⁷ As a result, Commerce conducted an expedited (120-day) sunset review of the Order, pursuant to section 751(c)(3)(B) of the Act and 19 CFR 351.218(e)(1)(ii)(B)(2) and (C)(2).

Scope of the *Order*

The product covered by the *Order* is mattresses from China. For a full description of the scope of the *Order*, see the Issues and Decision Memorandum.⁸

Analysis of the Comments Received

A complete discussion of all issues raised in this sunset review, including the likelihood of continuation or recurrence of subsidization and the countervailable subsidy rates likely to prevail if the *Order* was to be revoked, is contained in the accompanying Issues and Decision Memorandum.⁹ A list of the topics discussed in the Issues and Decision Memorandum is attached as an appendix to this notice. The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and

Inc.; and the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO (USW) (collectively, domestic interested parties).

⁴ See Domestic Interested Parties' Letter, "Notice of Intent to Participate," dated April 15, 2026.

⁵ *Id.* at 1-2.

⁶ See Domestic Interested Parties' Letter, "Substantive Response," dated May 1, 2026.

⁷ See Commerce's Letter, "Sunset Reviews Initiated on April 1, 2026," dated May 20, 2026.

⁸ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Expedited First Sunset Review of the Countervailing Duty Order on Mattresses from the People's Republic of China," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁹ *Id.*

Countervailing Duty Centralized Electronic Service System (ACCESS), which is available to registered users at <https://access.trade.gov>. In addition, complete versions of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.

Final Results of Sunset Review

Pursuant to sections 751(c) and 752(b) of the Act, Commerce determines that revocation of the *Order* would be likely to lead to continuation or recurrence of countervailable subsidies at the following net countervailable subsidy rates:

Producers/Exporters	Net Countervailable Subsidy Rate (percent <i>ad valorem</i>)
Kewei Furniture Co Ltd	97.78
Zinus Xiamen	97.78
Ningbo Megafeat Bedding Co., Ltd./Megafeat Bedding Co Ltd	97.78
Healthcare Co. Ltd	97.78
All Others	97.78

Administrative Protective Order

This notice also serves as the only 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. Timely notification of the return or destruction of APO materials, or conversion to judicial protective, orders is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

Notification to Interested Parties

We are issuing and publishing these final results in accordance with sections 751(c), 752(b), and 777(i)(1) of the Act, and 19 CFR 351.221(c)(5)(ii).

Dated: July 21, 2026.

Scot Fullerton,
Acting Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations.

Appendix

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. History of the *Order*
- V. Legal Framework
- VI. Discussion of the Issues
 - 1. Likelihood of Continuation or Recurrence of a Countervailable Subsidy
 - 2. Net Countervailable Subsidy Rates Likely to Prevail
 - 3. Nature of the Subsidies
- VII. Final Results of Expedited Sunset Review
- VIII. Recommendation

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