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Final Results of Sunset Reviews

Pursuant to sections 751(c)(1), 752(c)(1) and (3) of the Act, Commerce determines that revocation of the *Orders* would be likely to lead to continuation or recurrence of dumping, and that the magnitude of the dumping margins likely to prevail would be weighted-average dumping margins up to 293.40 percent for India and 198.38 percent for Korea.

Notification Regarding Administrative Protective Orders

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(c), and 777(i)(1) of the Act, and 19 CFR 351.218 and 19 CFR 351.221(c)(5)(ii).

Dated: April 10, 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 *Orders*
- IV. History of the *Orders*
- V. Legal Framework
- VI. Discussion of the Issues
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[FR Doc. 2026-07314 Filed 4-14-26; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-557-818]

Mattresses From Malaysia: Preliminary Results and Rescission, in Part, of Antidumping Administrative Review; 2024-2025

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily finds that companies under review made sales of mattresses from Malaysia at prices below normal value (NV) during the period of review (POR) of May 1, 2024, through April 30, 2025. Commerce is rescinding this administrative review, in part, with respect to certain companies that had no entries of subject merchandise during the POR. We invite interested parties to comment on these preliminary results.

DATES: Applicable April 15, 2026.

FOR FURTHER INFORMATION CONTACT: Dennis McClure at (202) 482-5973, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

Background

On May 14, 2021, Commerce published in the **Federal Register** the antidumping duty order on mattresses from Malaysia.¹ On May 5, 2025, Commerce published a notice of opportunity to request an administrative review of the *Order* for the POR.² On June 2, 2025, the petitioners filed a timely request for review with respect to 19 companies.³ Pursuant to this request, on June 25, 2025, in Commerce

¹ See *Mattresses from Cambodia, Indonesia, Malaysia, Serbia, Thailand, the Republic of Turkey, and the Socialist Republic of Vietnam: Antidumping Duty Orders and Amended Final Affirmative Antidumping Determination for Cambodia*, 86 FR 26460 (May 14, 2021) (*Order*).

² See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity To Request Administrative Review and Join Annual Inquiry Service List*, 90 FR 18962 (May 5, 2025).

³ The petitioners are: Brooklyn Bedding, 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. See Petitioners' Letter, "Mattress Petitioners' Request for Administrative Review of Antidumping Duty Order," dated June 2, 2025.

published the *Initiation Notice* in the **Federal Register**.⁴

In the *Initiation Notice*, Commerce indicated that, in the event that Commerce limited the respondents for individual examination in accordance with section 777A(c)(2) of the Tariff Act of 1930, as amended (the Act), Commerce intended to select respondents for individual examination based on U.S. Customs and Border Protection (CBP) data.⁵ On July 10, 2025, Commerce released CBP entry data to interested parties and provided interested parties the opportunity to comment on the CBP data and respondent selection.⁶

On August 8, 2025, Commerce selected CS Vision Supply SDN BHD (CS Vision) and Premier High Ventures (Premier High) as mandatory respondents in this review⁷ and issued AD Questionnaire to CS Vision and Premier High.⁸ Because CS Vision and Premier High did not timely respond, or request an extension of time to respond to Commerce's AD Questionnaire,⁹ on September 16, 2025, Commerce selected Pinnacle Salute SDN BHD (Pinnacle Salute) and Weld Tack Industries (Weld Tack) as additional mandatory respondents¹⁰ and issued the AD Questionnaire to these companies.¹¹ Pinnacle Salute and Weld Tack likewise did not timely respond or request an extension of time to respond to Commerce's AD Questionnaire;¹² thus, on December 1, 2025, Commerce selected Lion YTT World (Lion World) and Orient GIC Global (Orient Global) as additional mandatory respondents¹³ and issued the AD Questionnaire to

⁴ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 26967 (June 25, 2025) (*Initiation Notice*).

⁵ *Id.*

⁶ See Memorandum, "Release of Customs Data from U.S. Customs and Border Protection," dated July 10, 2025 (CBP Data Memo).

⁷ See Memorandum, "Respondent Selection," dated August 8, 2025.

⁸ See Commerce's Letters, "Request for Information," dated August 12, 2025 (AD Questionnaires).

⁹ See Memorandum, "Questionnaire Deadline for CS Vision Supply SDN BHD," dated September 5, 2025; see also Memorandum, "Questionnaire Deadline for Questionnaire Deadline for Premier High Ventures," dated September 5, 2025.

¹⁰ See Memorandum, "Additional Respondent Selection," dated September 16, 2025 (Additional Respondent Selection Memorandum).

¹¹ See Commerce's Letters, "Request for Information," dated September 16, 2025.

¹² See Memorandum, "Questionnaire Deadline for Pinnacle Salute SDN BHD," dated November 19, 2025; see also Memorandum, "Questionnaire Deadline for Questionnaire Deadline for Weld Tack Industries," dated November 19, 2025.

¹³ See Memorandum, "Second Additional Mandatory Respondents," dated December 1, 2025.

them.¹⁴ Lion World and Orient Global were unreachable at the addresses provided by the petitioners.¹⁵ Additionally, Lion World and Orient Global did not timely respond, or request an extension of time to respond to Commerce's AD questionnaire.¹⁶

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days,¹⁷ and, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.¹⁸ Accordingly, the deadline for these preliminary results is now April 9, 2026.

Scope of the Order

The merchandise covered by this Order is mattresses from Malaysia. For a full description of the scope of this Order, see Appendix I.

Partial Rescission of Review

Pursuant to 19 CFR 351.213(d)(3), it is Commerce's practice to rescind an administrative review of an antidumping duty order when there are no reviewable entries of subject merchandise during the POR for which liquidation is suspended.¹⁹ Normally, upon completion of an administrative review, the suspended entries are liquidated at the antidumping duty assessment rate calculated for the review period.²⁰ Therefore, for an administrative review to be conducted, there must be at least one reviewable, suspended entry that Commerce can instruct CBP to liquidate at the antidumping duty assessment rate calculated for the review period.²¹

¹⁴ See Commerce's Letters, "Request for Information," dated December 1, 2025.

¹⁵ See Memorandum, "Delivery of Initial Questionnaires," dated January 8, 2026.

¹⁶ See Memoranda, "Questionnaire Deadline for Lion YTT World" and "Questionnaire Deadline for Orient GIC Global," dated January 8, 2026.

¹⁷ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

¹⁸ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

¹⁹ See e.g., *Dioctyl Terephthalate from the Republic of Korea: Rescission of Antidumping Administrative Review; 2021–2022*, 88 FR 24758 (April 24, 2023); see also *Certain Carbon and Alloy Steel Cut-to-Length Plate from the Federal Republic of Germany: Rescission of Antidumping Administrative Review; 2020–2021*, 88 FR 4157 (January 24, 2023).

²⁰ See 19 CFR 351.212(b)(1).

²¹ See 19 CFR 351.213(d)(3).

There were no entries of subject merchandise during the POR for eight companies under review.²² As a result, on February 2, 2026, Commerce notified all interested parties of its intent to rescind this review, in part, with respect to these eight companies.²³ On February 9, 2026, the petitioners filed comments regarding our intent to rescind memorandum, stating the absence of an exporter's name in the CBP data does not reliably indicate the absence of exports of subject merchandise during the POR and requesting that Commerce send quantity and value questionnaires to certain exporters.²⁴ However, Commerce's practice is to rely on CBP entry data for respondent selection and for evidence of entries of subject merchandise during the POR.²⁵ Commerce does not require the mere exportation of subject merchandise, but the entry of subject merchandise during the POR. Additionally, Commerce found the CBP data reliable and relied on it for respondent selection in this administrative review so finds it not appropriate at this time to send quantity and value questionnaires to exporters at this stage of the review.

Therefore, because Commerce finds the CBP data reliable and the following companies had no evidence of an entry of subject merchandise during the POR, we are rescinding this review with respect to the eight companies listed in Appendix III. The administrative review remains active with respect to the other 11 companies.²⁶

Methodology

Commerce is conducting this review in accordance with section 751(a)(1) of the Act and 19 CFR 351.213. Additionally, given that the analysis underlying these preliminary results of review are contained herein, no decision memoranda accompany this Federal Register notice.

Facts Available With Adverse Inferences

Section 776(a) of the Act provides that, subject to section 782(d) of the Act, Commerce shall apply "facts otherwise available" if, *inter alia*, necessary information is not on the record or an interested party or any other person: (A) withholds information that has been

requested; (B) fails to provide information within the deadlines established, or in the form and manner requested by Commerce, subject to subsections (c)(1) and (e) of section 782 of the Act; (C) significantly impedes a proceeding; or (D) provides information that cannot be verified as provided by section 782(i) of the Act.

Where Commerce determines that a response to a request for information does not comply with the request, section 782(d) of the Act provides that Commerce will so inform the party submitting the response and will, to the extent practicable, provide that party the opportunity to remedy or explain the deficiency. If the party fails to remedy the deficiency within the applicable time limits and subject to section 782(e) of the Act, Commerce may disregard all or part of the original and subsequent responses, as appropriate.

Section 776(b) of the Act provides that Commerce may use an adverse inference in applying the facts otherwise available when a party has failed to cooperate by not acting to the best of its ability to comply with a request for information. In doing so, Commerce is not required to determine, or make any adjustments to, a weighted average dumping margin based on any assumptions about information an interested party would have provided if the interested party had complied with the request for information.²⁷ Further, section 776(b)(2) of the Act states that an adverse inference may include reliance on information derived from the petition, the final determination from the AD investigation, a previous administrative review, or other information placed on the record.²⁸ The SAA explains that Commerce may employ an adverse inference "to ensure that the party does not obtain a more favorable result by failing to cooperate than if it had cooperated fully."²⁹ Further, affirmative evidence of bad faith on the part of a respondent is not required before Commerce may make an adverse inference.³⁰

Section 776(c) of the Act provides that, in general, when Commerce relies

²⁷ See sections 776(b)(1)(B) and 776(d)(3)(A) of the Act.

²⁸ See 19 CFR 351.308(c).

²⁹ See Statement of Administrative Action Accompanying the Uruguay Round Agreements Act, H.R. Doc. No. 103–316, 103d Cong., 2d Session, vol. 1 (1994) (SAA) at 870.

³⁰ See, e.g., *Notice of Final Determination of Sales at Less Than Fair Value: Circular Seamless Stainless Steel Hollow Products from Japan*, 65 FR 42985 (July 12, 2000); *Antidumping Duties, Countervailing Duties*, 62 FR 27296, 27340 (May 19, 1997); *Nippon Steel Corp. v. United States*, 337 F.3d 1373, 1382–83 (Fed. Cir. 2003).

²² See CBP Data Memo.

²³ See Memorandum, "Notice of Intent to Rescind Review, In Part," dated February 2, 2026.

²⁴ See Petitioners' Letter, "Comments on Notice of Intent to Rescind Review, In Part," dated February 9, 2026.

²⁵ See *Certain Steel Nails from Taiwan: Preliminary Results of Antidumping Duty Administrative Review and Partial Rescission of Review; 2023–2024*, 90 FR 14633 (April 3, 2025).

²⁶ See *Initiation Notice*, 90 FR at 26969.

on secondary information rather than on information obtained in the course of an investigation, it shall, to the extent practicable, corroborate that information from independent sources that are reasonably at its disposal.³¹ Secondary information is defined as information derived from the petition that gave rise to the investigation, the final determination concerning the subject merchandise, or any previous review under section 751 of the Act concerning the subject merchandise.³² When selecting facts available with an adverse inference, Commerce is not required to estimate what the dumping margin would have been if the interested party failing to cooperate had cooperated or to demonstrate that the dumping margin reflects an “alleged commercial reality” of the interested party.³³

Pursuant to sections 776(a)(1) and 776(a)(2)(A)–(C) of the Act, Commerce is preliminarily relying upon facts otherwise available to assign estimated dumping margins to mandatory respondents CS Vision, Orient Global, Pinnacle Salute, Premier High, Lion World, and Weld Tack because all six companies were unresponsive to our requests for information, thereby withholding necessary information that was requested by Commerce, failing to provide the information requested by the specified deadlines in the form and manner requested, and significantly impeding the conduct of the review. Further, Commerce preliminarily finds that CS Vision, Orient Global, Pinnacle Salute, Premier High, Lion World, and Weld Tack failed to cooperate by not acting to the best of their ability to comply with requests for information and, thus, Commerce is applying an adverse inference in selecting among the facts available, in accordance with section 776(b) of the Act. As adverse facts available (AFA), we are assigning these companies a rate of 42.92 percent, which is the highest rate applied in any segment of this proceeding.³⁴ This rate was applied as AFA in the investigation of this *Order* because it was the only dumping margin alleged in the Petition and Commerce corroborated this rate to the extent practicable within the meaning of section 776(c) of the Act.³⁵

Rate for Non-Examined Companies

The statute and Commerce’s regulations do not address the

establishment of a weighted-average dumping margin to be determined for companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in an antidumping duty investigation, for guidance when determining the weighted-average dumping margin for companies which were not selected for individual examination in an administrative review. Under section 735(c)(5)(A) of the Act, the all-others rate is normally “an amount equal to the weighted average of the estimated weighted average dumping margins established for exporters and producers individually investigated, excluding any zero and *de minimis* margins, and any margins determined entirely {on the basis of facts available}.” However, pursuant to section 735(c)(5)(B) of the Act, “if the estimated weighted average dumping margins established for all exports and producers initially investigated are zero or *de minimis* margins, or are determined entirely {on the basis of facts available}, {Commerce} may use any reasonable method to establish the estimated all-others rate for exporters and producers not individually investigated.”

In this review, the preliminary weighted-average dumping margin for CS Vision, Orient Global, Pinnacle Salute, Premier High, Lion World, and Weld Tack are based entirely on AFA. Therefore, under section 735(c)(5)(B) of the Act, Commerce may use any “reasonable method” to establish the estimated all-others rate. Commerce finds it appropriate to assign the non-selected companies an average of the mandatory respondents’ AFA rate.³⁶ As such, we are preliminarily assigning the rate of 42.92 percent for the non-examined companies.

Preliminary Results

Commerce preliminarily determines that the following estimated weighted-average dumping margins exist for the period, May 1, 2024, through April 30, 2025:

Producer or exporter	Weighted-average dumping margin (percent)
CS Vision Supply SDN BHD	42.92
Orient GIC Global	42.92
Pinnacle Salute SDN BHD	42.92
Premier High Ventures	42.92
Lion YTT World	42.92
Weld Tack Industries	42.92
Non-Examined Companies ³⁷	42.92

Disclosure

Normally, Commerce discloses to interested parties the calculations performed in connection with preliminary results within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of the notice of preliminary results in the **Federal Register**, in accordance with 19 CFR 351.224(b). However, because Commerce preliminarily applied AFA to the six mandatory respondents, in accordance with section 776 of the Act, there are no calculations to disclose.

Public Comment

Pursuant to 19 CFR 351.309(c), interested parties may submit case briefs to Commerce no later than 21 days after the date of publication of this notice.³⁸ Rebuttal briefs, limited to issues raised in the case briefs, may be filed no later than five days after the date for filing case briefs.³⁹ Interested parties who submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.⁴⁰

As provided under 19 CFR 351.309(c)(2)(iii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.⁴¹ Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final determination in this review. We request that interested parties include

³⁷ See Appendix II for a list of these companies.

³⁸ See 19 CFR 351.303 (for general filing requirements).

³⁹ See 19 CFR 351.309(d); see also *Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Final Rule*).

⁴⁰ See 19 CFR 351.309(c)(2) and (d)(2).

⁴¹ We use the term “issue” here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

³¹ See 19 CFR 351.308(d).

³² See SAA at 870.

³³ See section 776(d)(3)(B) of the Act.

³⁴ See *Mattresses from Malaysia: Final Affirmative Determination of Sales at Less Than Fair Value*, 88 FR 15901 (March 25, 2021) (*Final Determination*).

³⁵ *Id.*, at 88 FR 15902.

³⁶ See *Albemarle Corp. v. United States*, 821 F.3d 1345, 1357 (Fed. Cir. 2016), (in reference to a circumstance in which the use of data from a prior period may be reasonable, the Federal Circuit has noted that “in the Adverse Facts Available (‘AFA’) context, where Commerce is allowed to consider deterrence as a factor, we have upheld Commerce’s use of data from a previous {proceeding}”).

footnotes for relevant citations in the executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).⁴²

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, filed electronically via ACCESS. Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants; and (3) a list of issues to be discussed. Issues raised in the hearing will be limited to those raised in the respective case briefs. An electronically filed hearing request must be received successfully in its entirety by Commerce's electronic records system, ACCESS within 30 days after the date of publication of this notice. If a request for a hearing is made, Commerce intends to hold a hearing at a time and date to be determined.⁴³ Parties should confirm the date, time, and location of the hearing two days before the scheduled date. All submissions, including case and rebuttal briefs, as well as hearing requests, should be filed using ACCESS.⁴⁴ An electronically-filed document must be received successfully in its entirety by ACCESS by 5:00 p.m. Eastern Time on the established deadline.

Assessment Rates

Consistent with section 751(a)(1) of the Act and 19 CFR 351.212(b)(1), upon issuing the final results of this review, Commerce will determine, and CBP shall assess, antidumping duties on all appropriate entries covered by this review.⁴⁵ Commerce intends to issue assessment instructions to CBP for companies for which the review remains active no earlier than 35 days after the date of publication of the final results of this review in the **Federal Register**. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

With respect to the companies for which we have rescinded this review, Commerce will instruct CBP to assess antidumping duties on all appropriate entries at rates equal to the cash deposit rate of estimated antidumping duties required at the time of entry, or

withdrawal from warehouse, for consumption, during the POR, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue rescission instructions to CBP no earlier than 35 days after the date of publication of this notice in the **Federal Register**.

Cash Deposit Instructions

The following cash deposit requirements will be effective upon publication in the **Federal Register** of the notice of final results of administrative review for all shipments of mattresses from Malaysia entered, or withdrawn from warehouse, for consumption on or after the date of publication as provided for by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for CS Vision, Orient Global, Pinnacle Salute, Premier High, Lion World, and Weld Tack will be equal to weighted-average dumping margin established in the final results of this review; (2) for merchandise exported by a company not covered in this review but covered in a prior completed segment of the proceeding, the cash deposit rate will continue to be the company specific rate published in the completed segment for the most recent period; (3) if the exporter is not a firm covered in this review or another completed segment of this proceeding, but the producer is, then the cash deposit rate will be the company-specific rate established for the most recent period for the producer of the merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 42.92 percent, the all-others rate established in the less than fair value investigation.⁴⁶ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Final Results of the Review

Unless the deadline is otherwise extended, Commerce intends to issue the final results of this administrative review, including the results of its analysis of issues raised by interested parties in the written briefs, within 120 days after the date of publication of this notice in the **Federal Register**, pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(1).

Notification to Importers

This notice serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of

antidumping duties prior to liquidation of the relevant entries during this POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Notification to Interested Parties

We are issuing and publishing these preliminary results in accordance with sections 751(a)(1) and 777(i) of the Act, and 19 CFR 351.213(d)(4), 351.213(h), and 351.221(b)(4).

Dated: April 9, 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.

Appendix I

Scope of the Order

The products covered by this *Order* 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 may also 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 *Order* 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.

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 *Order* may be imported independently, as

⁴² See *APO and Service Final Rule*.

⁴³ See 19 CFR 351.310(d).

⁴⁴ See 19 CFR 351.303.

⁴⁵ See 19 CFR 351.212(b).

⁴⁶ See *Final Determination*.

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 *Order* 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 11 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 that 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 *Order* are any products covered by the existing antidumping duty orders on uncovered innerspring units from China or Vietnam. See *Uncovered Innerspring Units from the People’s Republic of China: Notice of Antidumping Duty Order*, 74 FR 7661 (February 19, 2009); *Uncovered Innerspring Units from the Socialist Republic of Vietnam*, 73 FR 75391 (December 11, 2008).

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

Additionally, also excluded from the scope of this *Order* 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 *Order* are currently properly classifiable under HTSUS subheadings: 9404.21.0010, 9404.21.0013, 9404.29.1005, 9404.29.1013, 9404.29.9085, and 9404.29.9087. Products subject to this

investigation may also enter under HTSUS subheadings: 9404.21.0095, 9404.29.1095, 9404.29.9095, 9401.40.0000, 9401.41.0000, 9401.49.0000, 9401.90.5081 and 9401.99.9081. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise subject to this *Order* is dispositive.

Appendix II

Companies Not Selected for Individual Examination

1. Hestart Venture
2. Kin Heng Furniture SDN BHD
3. Maxmatt Industries SDH BHD
4. Oyxen Ventures
5. Perniagaan Jaya Nokkorn

Appendix III

Companies Rescinded From Review

1. APM Auto Parts Marketing
2. Comfort Coil Technology SDN BHD
3. Delandis Furniture (M) SDN BHD
4. Ever Want (M) SDN BHD
5. Far East Foam, Industries SDN BHD
6. GGC Global
7. Irama Furniture SDN BHD
8. Vision Foam Ind. SDN BHD

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–552–801]

Certain Frozen Fish Fillets From the Socialist Republic of Vietnam: Final Results of the Expedited Fourth Sunset Review of the Antidumping 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 antidumping duty (AD) order on certain frozen fish fillets (fish fillets) from the Socialist Republic of Vietnam (Vietnam) would be likely to lead to continuation or recurrence of dumping, at the levels indicated in the “Final Results of Sunset Review” section of this notice.

DATES: Applicable April 15, 2026.

FOR FURTHER INFORMATION CONTACT: David De Falco, Trade Agreements Policy and Negotiations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: 202–482–2178.

SUPPLEMENTARY INFORMATION:

Background

On August 12, 2003, Commerce published the *Order* in the **Federal Register**.¹ On December 1, 2025, Commerce published the notice of initiation of this fourth sunset review of the *Order*, pursuant to section 751(c) of the Tariff Act of 1930, as amended (the Act), with an effective initiation date of November 3, 2025.²

On December 16, 2025, Commerce received a timely and complete notice of intent to participate in the sunset review for domestic interested parties³ within the deadline specified in the 19 CFR 351.218(d)(1)(i).⁴ The domestic interested parties claimed interested party status within the meaning of section 771(9)(G) of the Act as a trade association representative of U.S. catfish farmers, processors, and producers.⁵ On December 23, 2025, Commerce notified the U.S. International Trade Commission (ITC) that it had received a notice of intent to participate from the domestic interested parties.⁶

On December 31, 2025, pursuant to 19 CFR 351.218(d)(3)(i), domestic interested parties filed a timely and adequate substantive response.⁷ Commerce did not receive a substantive response from any respondent interested party. On January 23, 2026, Commerce notified the ITC that it did not receive substantive response from any respondent interested parties.⁸ As a result, pursuant to section 751(c)(3)(B) of the Act and 19 CFR 351.218(e)(1)(ii)(C)(2), Commerce is conducting an expedited (120-day) sunset review of the *Order*.

Due to the lapse in appropriations and Federal Government shutdown, on

¹ See *Notice of Antidumping Duty Order: Certain Frozen Fish Fillets from the Socialist Republic of Vietnam*, 68 FR 47909 (August 12, 2003) (*Order*).

² See *Initiation of Five-Year (Sunset) Reviews*, 90 FR 55086 (December 1, 2025).

³ The domestic interested parties are the Catfish Farmers of America and individual U.S. catfish processors America’s Catch, Inc., Alabama Catfish, LLC d/b/a Harvest Select Catfish, Inc., Consolidated Catfish Companies, LLC d/b/a Country Select Catfish, Delta Pride Catfish, Inc., Guidry’s Catfish, Inc., Heartland Catfish Company, Magnolia Processing, Inc. d/b/a Pride of the Pond, and Simmons Farm Raised Catfish, Inc.

⁴ See Domestic Interested Parties’ Letter, “Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Notice of Intent to Participate in Sunset Review,” dated December 16, 2025.

⁵ *Id.* at 2.

⁶ See Commerce’s Letter, “Sunset Reviews Initiated on November 3, 2025,” dated December 23, 2025.

⁷ See Domestic Interested Party’s Letter, “Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Substantive Response to Notice of Initiation of Sunset Review,” dated December 31, 2025 (Substantive Response).

⁸ See Commerce’s Letter, “Sunset Reviews Initiated on December 1, 2025,” dated January 23, 2026.