

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 July 24, 2026.

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 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 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).

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, 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.*

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

[FR Doc. 2026–15034 Filed 7–23–26; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[C–475–819]

Certain Pasta From Italy: Final Results of Countervailing Duty Administrative Review; 2023

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that countervailable subsidies were provided to producers and exporters of certain pasta (pasta) from Italy during the period of review (POR) January 1, 2023, through December 31, 2023.

DATES: Applicable July 24, 2026.

FOR FURTHER INFORMATION CONTACT: Stefan Smith or 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) 482–4342 or (202) 482–1785, respectively.

SUPPLEMENTARY INFORMATION:

Background

On January 8, 2026, Commerce published in the **Federal Register** the preliminary results of this administrative review.¹ Commerce conducted verification of the

questionnaire responses of respondent, De Matteis Agroalimentare S.p.A. (De Matteis), and the Government of Italy on April 14 through April 17, 2026 and April 20 through April 21, 2026, respectively.² On April 24 and June 29, 2026, Commerce extended the time period for issuing the final results of this review by 53 days and seven days, respectively.³ Accordingly, the deadline for the final results is July 7, 2026.

For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.⁴ The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.

Scope of the Order

The merchandise covered by the Order is pasta from Italy. For a complete description of the scope of the Order, see the Issues and Decision Memorandum.⁵

Analysis of Comments Received

All issues raised by interested parties in case briefs are addressed in the Issues and Decision Memorandum. The topics discussed and the issues raised by parties to which we responded in the Issues and Decision Memorandum are listed in the appendix to this notice.

Changes Since the Preliminary Results

Based on comments received from interested parties, we made certain changes to the calculations for De Matteis, Pastificio Attilio Mastromauro-Granoro Srl (Granoro), and the non-selected companies. For a discussion of these changes, see the Issues and Decision Memorandum.

² See Memorandum, “Verification of the Questionnaire Responses of De Matteis Agroalimentare S.p.A.,” dated May 14, 2026; see also Memorandum, “Verification of the Questionnaire Responses of the Government of Italy,” dated May 14, 2026.

³ See Memorandum, “Extension of Deadline for Final Results of Countervailing Duty Administrative Review,” dated April 24, 2026; see also Memorandum, “Extension of Deadline for Final Results of Countervailing Duty Administrative Review,” dated June 29, 2026.

⁴ See Memorandum, “Decision Memorandum for the Final Results of the Administrative Review of the Countervailing Duty Order on Certain Pasta from Italy; 2023,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁵ *Id.*

Methodology

Commerce conducted this administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found to be countervailable, we find that there is a subsidy, *i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.⁶ For a full description of the methodology underlying all of Commerce's conclusions, including any determination that relied upon the use of adverse facts available, pursuant to sections 776(a) and (b) of the Act, see the Issues and Decision Memorandum.

Rate for Non-Selected Companies Under Review

The Act and Commerce's regulations do not directly address the establishment of a rate to be applied to 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 705(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation, for guidance when calculating the rate for companies that were not selected for individual examination in an administrative review. Section 777A(e)(2) of the Act provides that “the individual countervailable subsidy rates determined under subparagraph (A) shall be used to determine the all-others rate under section 705(c)(5) {of the Act}.” Under section 705(c)(5)(A) of the Act, the all-others rate is normally “an amount equal to the weighted average of the countervailable subsidy rates established for exporters and producers individually investigated, excluding any zero or *de minimis* countervailable subsidy rates, or determined entirely any rates determined entirely on the basis of facts available.”

Accordingly, to determine the rate for companies not selected for individual examination, Commerce's practice is to weight average the net subsidy rates for the selected mandatory respondents, excluding rates that are zero, *de minimis*, or based entirely on facts available.⁷ In this review, the final rates calculated for De Matteis and Granoro were above *de minimis* and not based

⁶ See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

⁷ See, e.g., *Finished Carbon Steel Flanges from India: Final Results of the Countervailing Duty Administrative Review; 2023*, 91 FR 34605 (June 8, 2026).

¹ See *Certain Pasta from Italy: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2023*, 91 FR 676 (January 8, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).