

investigation. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs.⁹ Interested parties who submit case or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.¹⁰

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.¹¹ 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 public executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final determination in this investigation. We request that interested parties include footnotes for relevant citations in the public 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).¹²

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing, limited to issues raised in the case and rebuttal briefs, must submit a written request to the Assistant Secretary for Enforcement and Compliance, U.S. Department of Commerce within 30 days after the date of publication of this notice. Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants and whether any participant is a foreign national; and (3) a list of the issues to be discussed. If a request for a hearing is made, Commerce intends to hold the hearing at a time and date to be determined. Parties should confirm by telephone the date, time, and location of the hearing two days before the scheduled date.

U.S. International Trade Commission (ITC) Notification

In accordance with section 703(f) of the Act, Commerce will notify the ITC of its determination. If the final determination is affirmative, the ITC will determine, before the later of 120 days after the date of this preliminary

determination or 45 days after the final determination, whether imports of truck bed covers from China are materially injuring the U.S. industry.

Notification to Interested Parties

This determination is issued and published pursuant to sections 703(f) and 777(i) of the Act, and 19 CFR 351.205(c).

Dated: July 27, 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 Investigation

The scope of the investigation covers truck bed covers, which are protective shields made of aluminum, steel, fiberglass, carbon fiber, plastic, and/or water-resistant fabric that are sized to span the open-top area of a pickup truck. When fully assembled and installed, truck bed covers have a width between 45 and 75 inches (actual) and a length between 55 and 100 inches (actual), and can be used to secure the cargo area of a pickup truck and/or repel water.

Truck bed covers typically encompass four general configurations—*i.e.*, folding, roll-up, one-piece, and retractable. Folding truck bed covers consist of two or more interconnected, hinged panels which may be made from a rigid material or a soft material with a rigid frame. Roll-up truck bed covers can be made of soft material with rigid crossbars, or rigid material such as slats, which allow the cover to roll forward for access to the truck bed, and which can be secured with straps, buckles, or other fasteners. One-piece truck bed covers are rigid covers that open from the tailgate end of the truck bed using a hinge or pivot, typically with the assistance of struts for opening and closing. Retractable truck bed covers are made of interconnected rigid slats or one-piece aluminum-reinforced polycarbonate that retract into a recessed canister to allow access to the truck bed. Retractable truck bed covers may be manually operated or electrically powered with a motor, and electric models may include additional features such as fob keys, Bluetooth connectivity, or LED lights.

The scope of the investigation includes not only the cover material (*i.e.*, the protective shield made of aluminum, steel, fiberglass, carbon fiber, plastic, and/or water-resistant fabric), but also any accompanying hardware for the mounting or storage of the truck bed cover (*e.g.*, rails, canisters, latches, straps, clasps, clamps, nuts, bolts, washers, screws, hitch pins, weather strips/seals/gaskets) or other parts (*e.g.*, locks, struts, drain tubes, motors), provided that such hardware or other parts are entered with and invoiced with the cover material. Truck bed covers are included within the scope whether or not they are accompanied with such hardware or other parts. Moreover, any hardware for the mounting or storage of the truck bed cover (*e.g.*, rails, canisters, latches, straps, clasps, clamps, nuts, bolts, washers, screws, hitch

pins, weather strips/seals/gaskets) or other parts (*e.g.*, locks, struts, drain tubes, motors) are covered within the scope if such items are separately entered as a truck bed cover mounting or installation kit.

Excluded from the scope are truck caps (also known as camper shells, toppers, or canopies), which are enclosures that can be mounted on truck bed rails to extend the height of a truck bed by at least 12 inches (actual), thus creating a fully-enclosed, lockable storage area for cargo.

Also excluded from the scope of the investigation are any products already covered by the scope of any extant antidumping and/or countervailing duty orders, including *Aluminum Extrusions from the People's Republic of China: Antidumping Duty Order*, 76 FR 30650 (May 26, 2011), and *Aluminum Extrusions from the People's Republic of China: Countervailing Duty Order*, 76 FR 30653 (May 26, 2011).

The products subject to the investigation are currently classifiable under subheading 8708.29.5160 of the Harmonized Tariff Schedule of the United States (HTSUS). Although the HTSUS subheading is provided for convenience and customs purposes, the written description of the scope of the investigation is dispositive.

Appendix II

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Injury Test
- IV. Diversification of China's Economy
- V. Analysis of China's Financial System
- VI. Use of Facts Available and Adverse Inferences
- VII. Subsidies Valuation Information
- VIII. Interest Rates and Benchmarks
- IX. Analysis of Programs
- X. Recommendation

[FR Doc. 2026–15559 Filed 7–30–26; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–570–124]

Certain Vertical Shaft Engines Between 99cc and Up To 225cc, and Parts Thereof (Small Vertical Engines) From the People's Republic of China: Final Results of the Expedited First 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 vertical shaft engines between 99cc and up to 225cc, and parts thereof (small vertical shaft engines) from the People's Republic of China (China) would be likely to lead to the continuation or recurrence of

⁹ 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*).

¹⁰ See 19 CFR 351.309(c)(2) and (d)(2).

¹¹ We use the term “issue” here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

¹² See *APO and Service Final Rule*.

dumping, at the levels indicated in the “Final Results of Sunset Review” section of this notice.

DATES: Applicable July 31, 2026.

FOR FURTHER INFORMATION CONTACT:

Zachary Shaykin, 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) 482–2638.

SUPPLEMENTARY INFORMATION:

Background

On May 4, 2021, Commerce published the *Order* in the **Federal Register**.¹ On April 1, 2026, Commerce published the notice of initiation of this first sunset review of the *Order*, pursuant to section 751(c) of the Tariff Act of 1930, as amended (the Act).²

On April 13, 2026, Commerce received a timely and complete notice of intent to participate in the sunset review for the domestic interested party³ within the deadline specified in 19 CFR 351.218(d)(1)(i).⁴ The domestic interested party claimed interested party status within the meaning of section 771(9)(C) of the Act. On April 23, 2026, Commerce notified the U.S. International Trade Commission (ITC) that it had received a notice of intent to participate from the domestic interested party.⁵

On May 1, 2026, pursuant to 19 CFR 351.218(d)(3)(i), the domestic interested party filed a timely and adequate substantive response.⁶ Commerce did not receive a substantive response from any respondent interested party. On May 20, 2026, Commerce notified the ITC that it did not receive substantive responses from any respondent interested parties.⁷ 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*.

¹ See *Certain Vertical Shaft Engines Between 99cc and Up to 225cc, and Parts Thereof from the People's Republic of China: Antidumping and Countervailing Duty Orders*, 86 FR 23675 (May 4, 2021) (*Order*).

² See *Initiation of Five-Year (Sunset) Reviews*, 91 FR 16181 (April 1, 2026).

³ The domestic interested party in this review is Briggs & Stratton, LLC (domestic interested party).

⁴ See Domestic Interested Party's Letter, “Domestic Industry's Notice of Intent to Participate,” dated April 13, 2026.

⁵ See Commerce's Letter, “Sunset Reviews Initiated on April 1, 2026,” dated April 23, 2026.

⁶ See Domestic Interested Party's Letter, “Domestic Industry's Substantive Response,” dated May 1, 2026.

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

Scope of the Order

The merchandise covered by the *Order* is small vertical shaft engines from China. For a full description of the scope of the *Order*, see the Issues and Decision Memorandum.⁸

Analysis of Comments Received

A complete discussion of all issues raised in this sunset review, including the likelihood of continuation or recurrence of dumping in the event of revocation of the *Order* and the magnitude of the margins likely to prevail if the *Order* were to be revoked, is provided in the accompanying Issues and Decision Memorandum.⁹ A list of the topics discussed in the Issues and Decision Memorandum is attached in the 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). ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be directly accessed at <https://access.trade.gov/frnotices>.

Final Results of Sunset Review

Pursuant to sections 751(c)(1), 752(c)(1) and (3) of the Act, Commerce determines that revocation of the *Order* 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 541.75 percent.

Notification Regarding Administrative Protective Orders

This notice also serves as a final reminder to parties subject to an 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 terms of an APO is a violation which is subject to sanction.

⁸ See Memorandum, “Issues and Decision Memorandum for the First Sunset Review of the Antidumping Order on Certain Vertical Shaft Engines Between 99cc and Up To 225cc from the People's Republic of China,” dated concurrently with, and hereby adopted by, this notice.

⁹ *Id.*

Notification to Interested Parties

We are issuing and publishing these final results in accordance with sections 751(c), 752(c), and 771(i)(1) of the Act, and 19 CFR 351.218 and 19 CFR 351.221(c)(5)(ii).

Dated: July 28, 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 Dumping
 2. Magnitude of Margins of Dumping Likely to Prevail
- VII. Final Results of Sunset Review
- VIII. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–555–001, A–557–818, A–801–002, A–549–841, A–489–841, A–552–827]

Mattresses From Cambodia, Malaysia, Serbia, Thailand, the Republic of Türkiye, and the Socialist Republic of Vietnam: Final Results of the Expedited First Sunset Reviews of the Antidumping Duty Orders

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) orders on mattresses from Cambodia, Malaysia, Serbia, Thailand, the Republic of Türkiye (Türkiye) and 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 Reviews” section of this notice.

DATES: Applicable July 31, 2026.

FOR FURTHER INFORMATION CONTACT:

Katerina Katsiadas, Operations Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: 202–482–4929.

SUPPLEMENTARY INFORMATION: