

June 16, 2026, Commerce received a notice of intent to participate in this review from ICL Specialty Products Inc., within the deadline specified in 19 CFR 351.218(d)(1)(i).³ On June 24, 2026, Commerce received an amendment of the notice of intent to participate to include Prayon, Inc.⁴ The domestic interested parties claimed interested party status under section 771(9)(C) of the Act, as both are producers of the domestic like product in the United States.⁵

On July 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 December 23, 2020, 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 this *Order* is phosphate salts from China. For a full description of the scope of the *Order*, see the Issues and Decisions 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 subsidization and the countervailable subsidy rates likely to prevail if the *Order* were to be revoked, is contained in the Issues and Decision Memorandum.⁹ A list of the topics discussed in the Issues and Decision

³ See Domestic Interested Party' Letter, "Notice of Intent to Participate," dated June 16, 2026.

⁴ See Domestic Interested Parties' Letter, "Amendment of Notice of Intent to Participate," dated June 24, 2026.

⁵ *Id.*

⁶ See Domestic Interested Party's Letter, "Substantive Response to Notice of Initiation of Five-Year (Sunset) Review of the Antidumping Duty Order and Countervailing Duty Order" dated July 1, 2026.

⁷ See Commerce's Letter, "Sunset Reviews Initiated on June 1, 2026," dated July 27, 2026.

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

⁹ *Id.*

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, 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:

Company	Net countervailable subsidy rate (percent <i>ad valorem</i>)
Lianyungang Mupro Import Export Co Ltd.	109.11
Mianyang Aostar Phosphate Chemical Industry Co. Ltd.	109.11
Shifang Anda Chemicals Co. Ltd.	109.11
All Others	109.11

Notification Regarding Administrative Protective Order (APO)

This notice also serves as the only reminder to parties subject to an 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: September 29, 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 Sunset Review
- VIII. Recommendation

[FR Doc. 2026–20379 Filed 10–2–26; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[A–570–849, A–821–808]

Certain Cut-to-Length Carbon Steel Plate From the People's Republic of China and the Russian Federation: Final Results of the Expedited Fifth 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 certain cut-to-length carbon steel plate (CTL plate) from the People's Republic of China (China) and the Russian Federation (Russia) 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 October 5, 2026.

FOR FURTHER INFORMATION CONTACT: Nathaniel Ellis, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–3714.

SUPPLEMENTARY INFORMATION:

Background

On October 21, 2003, and August 14, 2023, Commerce published the *Orders* covered by these sunset reviews in the **Federal Register**.¹ On June 1, 2026, Commerce published the notice of initiation of these fifth sunset reviews of the *Orders* in the **Federal Register**,

¹ See Suspension Agreement on Certain Cut-to-Length Carbon Steel Plate from the People's Republic of China; Termination of Suspension Agreement and Notice of Antidumping Duty Order, 68 FR 60081 (October 21, 2003); see also Certain Cut-to-Length Carbon Steel Plate from the Russian Federation: Termination of the Suspension Agreement and Issuance of Antidumping Order, 88 FR 55012 (August 14, 2023) (collectively *Orders*).

pursuant to section 751(c) of the Tariff Act of 1930, as amended (the Act).²

On June 9 and June 16, 2026, Commerce received timely and complete notices of intent to participate in the sunset reviews from domestic interested parties³ within the deadline specified in 19 CFR 351.218(d)(1)(i).⁴ On June 22, 2026, Commerce notified the U.S. International Trade Commission (ITC) that it received notices of intent to participate in these sunset reviews from domestic interested parties.⁵

On July 1, 2026, pursuant to 19 CFR 351.218(d)(3)(i), domestic interested parties filed timely and adequate substantive responses.⁶ Commerce did not receive a substantive response from any respondent interested party. On July 27, 2026, Commerce notified the ITC that it had not received a substantive response from any respondent interested party.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 expedited (120-day) sunset reviews of the *Orders*.

Scope of the Orders

The product covered by these *Orders* is CTL plate from China and Russia. For the full description of the scope of the *Orders*, see the Issues and Decisions Memorandum.⁸

Analysis of Comments Received

A complete discussion of all issues raised in these sunset reviews, including the likelihood of continuation or recurrence of dumping in the event

² See *Initiation of Five-Year (Sunset) Reviews*, 91 FR 32376 (June 1, 2026).

³ The domestic interested parties are Cleveland-Cliffs Inc., Nucor Corporation, and SSAB Enterprises LLC.

⁴ See Nucor Corporation's Letter "Notice of Intent to Participate in Review," dated June 16, 2026; see also SSAB Enterprises, LLC's Letter "Notice of Intent to Participate in Review," dated June 9, 2026; and Cleveland-Cliffs Inc.'s Letter "Notice of Intent to Participate in Sunset Reviews," dated June 16, 2026.

⁵ See Commerce's Letter, "Sunset Reviews Initiated on June 1, 2026," dated June 22, 2026.

⁶ See Domestic Interested Parties' Letter, "Certain Cut-to-Length Carbon Steel Plate from China: Domestic Interested Parties' Substantive Response to Notice of Initiation of Five-Year (Sunset) Review," dated July 1, 2026; see also Domestic Interested Parties' Letter, "Certain Cut-to-Length Carbon Steel Plate from Russia: Domestic Interested Parties' Substantive Response to Notice of Initiation of Five-Year (Sunset) Review," dated July 1, 2026.

⁷ See Commerce's Letter, "Sunset Reviews Initiated on June 1, 2026," dated July 27, 2026.

⁸ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Expedited Fifth Sunset Review of the Antidumping Duty Orders on Certain Cut-to-Length Carbon Steel Plate from the People's Republic of China and the Russian Federation," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

of revocation of the *Orders* and the magnitude of the dumping margins likely to prevail if the *Orders* were to be revoked, is provided in the 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, which is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed at <https://access.trade.gov/frnotices>.

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 128.59 percent for China, and 185.00 percent for Russia.

Notification Regarding Administrative Protective Order (APO)

This notice also serves as the only reminder to parties subject to an 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: September 29, 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

⁹ *Id.*

VI. Discussion of the Issues: China

1. Likelihood of Continuation or Recurrence of Dumping
2. Magnitude of the Margins of Dumping Likely to Prevail

VII. Discussion of the Issues: Russia

1. Likelihood of Continuation or Recurrence of Dumping
2. Magnitude of the Margins of Dumping Likely to Prevail

VIII. Final Results of Sunset Reviews

IX. Recommendation

[FR Doc. 2026–20381 Filed 10–2–26; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[A–455–807]

Mattresses From Poland: Preliminary Intent To Rescind Antidumping Duty Administrative Review; 2024–2025

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that CORRECT—K. Błaszczak i Wspólnicy Sp. K. (CORRECT) did not make a *bona fide* sale of mattresses from Poland during the period of review (POR) of July 1, 2024 through June 30, 2025. Therefore, Commerce preliminarily intends to rescind this administrative review.

DATES: Applicable October 5, 2026.

FOR FURTHER INFORMATION CONTACT: Sophie Egar, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: 202–482–2697.

Background

On July 11, 2024, Commerce published in the **Federal Register** the antidumping duty (AD) order on mattresses from Poland.¹ On June 30, 2025, Commerce published in the **Federal Register** a notice of opportunity to request an administrative of the *Order*.² From July 18 through July 31, 2025, Commerce received timely requests for an administrative review from EBI, LLC (EBI); CORRECT; COM40 Sp. z o.o. Sp. K. (COM 40); and the petitioners.³

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 *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity To Request Administrative Review and Join Annual Inquiry Service List*, 90 FR 27841 (June 30, 2025).

³ See Brooklyn Bedding, Carpenter Company, et al's (the petitioners) Letter, "Mattress Petitioners'