

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]

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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'

On August 22, 2025, Commerce initiated an administrative review of the *Order* covering the POR, July 1, 2024, through June 30, 2025.⁴ On August 28, 2025, Commerce released U.S. Customs and Border Protection (CBP) data to all interested parties under an administrative protective order and requested comments regarding the CBP data and respondent selection.⁵ On September 4, 2025, in a joint submission, CORRECT and COM 40 submitted comments on the release of the CBP data.⁶ In the joint letter, CORRECT and COM 40 stated that Commerce should rescind the review regarding COM 40 because the CBP data does not contain entries for COM 40. On September 12, 2025, Commerce issued a respondent identification memo selecting CORRECT as the sole mandatory respondent for this administrative review.⁷ On September 19, 2025, we received a No Sales Submission on behalf of CORRECT notifying Commerce that it had no sales of subject merchandise during the POR.⁸

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.⁹ Additionally, 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 21 days.¹⁰ On May 27 and September 24, 2026, Commerce extended the deadline for issuing the preliminary results of this review by 113 and 7 days, respectively, in accordance with section 751(a)(3)(A) of the Tariff Act of 1930, as

amended (the Act).¹¹ Accordingly, the deadline for these preliminary results is now October 7, 2026.

For a complete description of the events that followed the initiation of this review, see the Preliminary Decision Memorandum.¹² A list of the topics discussed in the Preliminary Decision Memorandum is attached as an appendix to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically via ACCESS, which is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.

Scope of the Order

The merchandise subject to the *Order* is Mattresses from Poland. For a complete description of the scope of the *Order*, see the Preliminary Decision Memorandum.¹³

Preliminary Intent To Rescind Administrative Review

Pursuant to 19 CFR 351.213(d)(3), it is Commerce's practice to rescind an administrative review of an AD order where it concludes that there were no suspended entries of subject merchandise during the POR.¹⁴ Normally, upon completion of an administrative review, the suspended entries are liquidated at the AD assessment rate calculated for the POR.¹⁵ Therefore, for an administrative review of a company to be conducted, there must be a reviewable, suspended entry that Commerce can instruct CBP to liquidate at the AD assessment rate calculated for the POR.¹⁶

According to the CBP import data on the record, we preliminarily find that two companies subject to this review, i.e., EBI and COM 40, did not have reviewable entries of subject merchandise during the POR for which liquidation is suspended.¹⁷

Accordingly, in the absence of reviewable, suspended entries of subject merchandise during the POR, we preliminarily intend to rescind this administrative review with respect to these two companies, in accordance with 19 CFR 351.213(d)(3).

Additionally, as discussed in the Preliminary Decision Memorandum and as expounded upon in the *Bona Fides* Memorandum, Commerce preliminarily finds that the sales made by CORRECT serving as the basis for this review are not *bona fide* sales of mattresses.¹⁸ Because we preliminarily find that CORRECT did not make a *bona fide* sale during the POR, we preliminarily find that CORRECT had no reviewable transactions during this POR. Accordingly, because we find that all respondent companies have no reviewable, suspended entries of subject merchandise during the POR, we preliminarily intend to rescind this administrative review in full.

Methodology

Commerce is conducting this review in accordance with section 751(a)(1)(B) of the Act. For a full description of the methodology underlying our conclusions, see the Preliminary Decision Memorandum.

Disclosure

Normally, Commerce discloses to interested parties the calculations performed in connection with preliminary results within five days after public announcement or, if there is no public announcement, within five days after the date of publication of this notice in the **Federal Register**, in accordance with 19 CFR 351.224(b). However, because Commerce has found that the only company subject to this review, CORRECT, did not make a *bona fide* sale during the POR, 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.¹⁹ 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.²⁰ Interested parties who

Request for Administrative Review of Antidumping Duty Order," dated July 31, 2025.

⁴ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 41043 (August 22, 2025).

⁵ See Memorandum, "2024–2025 Administrative Review of the Antidumping Duty Order on Mattresses from Poland: Release of Customs Data from U.S. Customs and Border Protection," dated August 28, 2025 (CBP data).

⁶ See CORRECT and COM 40's Letter, "2024–2025 Administrative Review of the Antidumping Order on Mattresses from Poland: Comments on Release of Customs Data from U.S. Customs and Border Protection," dated September 4, 2025.

⁷ See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated November 14, 2025.

⁸ See CORRECT's Letter, "No Sales Submission," dated July 24, 2026.

⁹ See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated November 14, 2025.

¹⁰ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

¹¹ See Memoranda, "Mattresses from Poland: Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated May 27, 2026, and September 24, 2026.

¹² See Memorandum, "Decision Memorandum for the Preliminary Results of the Antidumping Duty Administrative Review of Mattresses from Poland; 2024–2025," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

¹³ *Id.*

¹⁴ See, e.g., *Certain Carbon and Alloy Steel Cut-to Length Plate from the Federal Republic of Germany: Recession of Antidumping Administrative Review; 2020–2021*, 88 FR 4154 (January 24, 2023).

¹⁵ See 19 CFR 351.212(b)(2).

¹⁶ See 19 CFR 351.213(d)(3).

¹⁷ See Memorandum, "Release of Customs Data from U.S. Customs and Border Protection," dated August 28, 2026.

¹⁸ See Preliminary Decision Memorandum; see also Memorandum, "2024–2025 Antidumping Duty Administrative Review of Mattresses from Poland: Preliminary *Bona Fide* Sales Analysis for CORRECT—K. Błaszczak i Wspólnicy Sp. K.," dated concurrently with this notice (*Bona Fides* Memorandum).

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

²⁰ See 19 CFR 351.309(d); see also *Administrative Protective Order, Service, and Other Procedures in* Continued

submit case or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.²¹

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.²² 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 results in this administrative review. We request that interested parties include 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).²³

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 whether any participant is a foreign national; 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, by 5 p.m. Eastern Time within 30 days after the date of publication of this notice. Oral presentations at the hearing will be limited to issues raised in the briefs. If a request for a hearing is made, Commerce will inform parties of the scheduled date for the hearing.²⁴

Assessment Rates

Upon completion of the administrative review, Commerce will determine, and CBP shall assess, antidumping duties on all appropriate entries covered by this review. Commerce intends to issue assessment instruction to CBP no earlier than 35 days after the date of publication of the

final results in the **Federal Register**. For CORRECT, for which we are preliminarily rescinding the review, we will instruct CBP to assess antidumping duties on all appropriate entries at a rate equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from warehouse, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue these rescission instructions to CBP no earlier than 35 days after the date of publication of the final results of this administrative 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).

If Commerce proceeds to a final rescission of this administrative review, the assessment rate to which CORRECT's shipments are subject will not be affected by this review. If Commerce does not proceed to a final rescission of this administrative review, pursuant to 19 CFR 351.212(b)(1), we will calculate importer-specific (or customer-specific) assessment rates based on the final results of this review.

Cash Deposit Requirements

If Commerce issues final results for this administrative review, Commerce will instruct CBP to collect cash deposits, effective upon the publication of the final results, at the rates established therein. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Final Results of Review

Unless extended, Commerce intends to issue the final results of this administrative review, including the results of its analysis of the issues raised in any written briefs, not later than 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 also serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. 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

This determination is issued and published in accordance with sections 733(f) and 777(i)(1) of the Act, and 19 CFR 351.205(c).

Dated: September 30, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

Appendix

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the Order
- IV. Discussion of the Methodology
- V. Preliminary Intent to Rescind Administrative Review
- VI. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–489–833]

Large Diameter Welded Pipe From the Republic of Türkiye: Final Results of Antidumping Duty Administrative Review; 2024–2025; Correction

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

ACTION: Notice; correction.

SUMMARY: The U.S. Department of Commerce (Commerce) published notice in the **Federal Register** of September 25, 2026, in which Commerce announced the final results of the 2024–2025 administrative review of the antidumping duty (AD) order on large diameter welded pipe (welded pipe) from the Republic of Türkiye (Türkiye). This notice corrects the name of Cimtas Boru Imalatları ve Ticaret Ltd., a company that was not selected for individual examination.

FOR FURTHER INFORMATION CONTACT: Elizabeth Beuley, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–3269.

SUPPLEMENTARY INFORMATION:

Background

On September 25, 2026, Commerce published in the **Federal Register** the *Final Results* of the 2024–2025 administrative review of the AD order

Antidumping and Countervailing Duty Proceedings, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Final Rule*).

²¹ See 19 CFR 351.309(c)(2) and (d)(2).

²² We use the term “issue” here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

²³ See *APO and Service Final Rule*.

²⁴ See 19 CFR 351.310(d).