

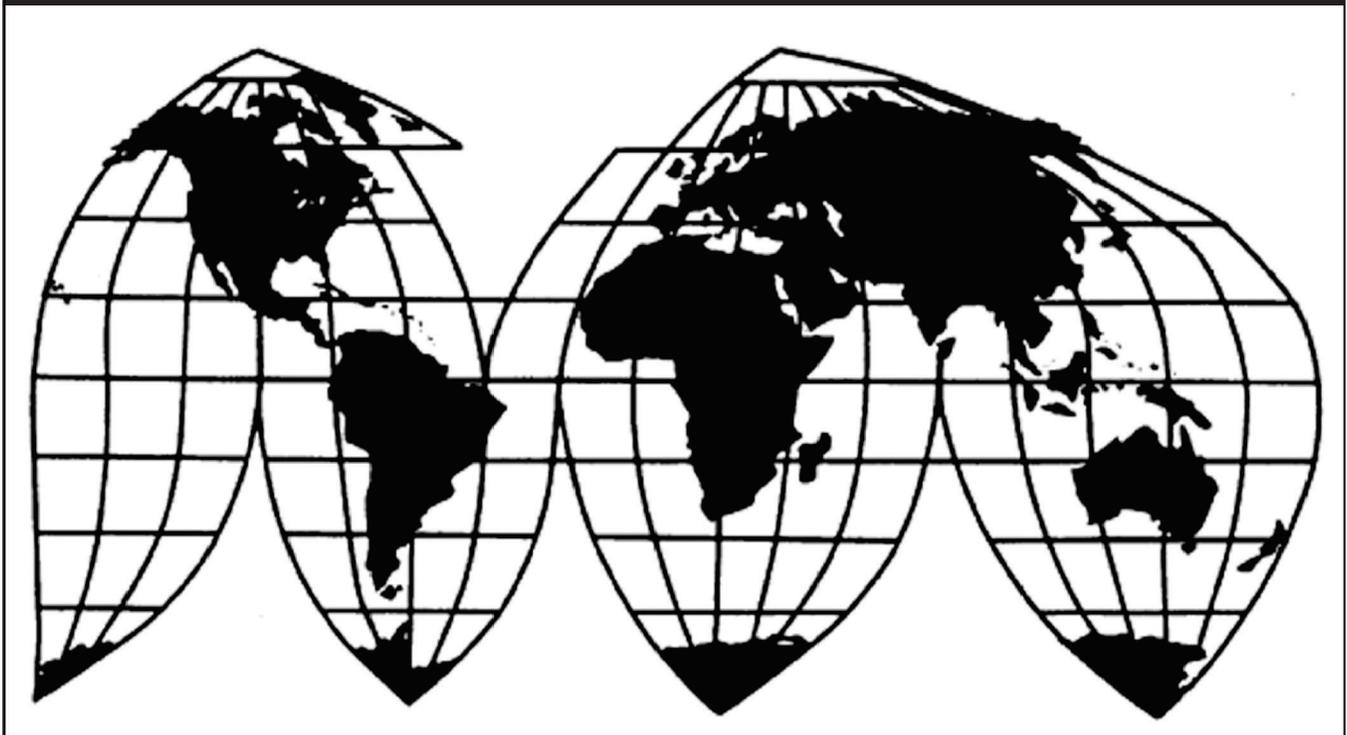
Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan

Investigation Nos. 701-TA-693 and 731-TA-1629-1640 (Preliminary)

Publication 5460

September 2023

U.S. International Trade Commission



Washington, DC 20436

U.S. International Trade Commission

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Note.—Information that would reveal confidential operations of individual concerns may not be published. Such information is identified by brackets in confidential reports and is deleted and replaced with asterisks (***) in public reports.

UNITED STATES INTERNATIONAL TRADE COMMISSION

Investigation Nos. 701-TA-693 and 731-TA-1629-1640 (Preliminary)

Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan

DETERMINATIONS

On the basis of the record¹ developed in the subject investigations, the United States International Trade Commission (“Commission”) determines, pursuant to the Tariff Act of 1930 (“the Act”), that there is a reasonable indication that an industry in the United States is materially injured by reason of imports of mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan, provided for in subheadings 9404.21.00, 9404.29.10, and 9404.29.90 of the Harmonized Tariff Schedule of the United States, that are alleged to be sold in the United States at less than fair value (“LTFV”) and by reason of imports of mattresses from Indonesia that are alleged to be subsidized by the government of Indonesia.²

COMMENCEMENT OF FINAL PHASE INVESTIGATIONS

Pursuant to section 207.18 of the Commission’s rules, the Commission also gives notice of the commencement of the final phase of its investigations. The Commission will issue a final phase notice of scheduling, which will be published in the *Federal Register* as provided in § 207.21 of the Commission’s rules, upon notice from the U.S. Department of Commerce (“Commerce”) of affirmative preliminary determinations in the investigations under §§ 703(b) or 733(b) of the Act, or, if the preliminary determinations are negative, upon notice of affirmative final determinations in those investigations under §§ 705(a) or 735(a) of the Act. Parties that filed entries of appearance in the preliminary phase of the investigations need not enter a separate appearance for the final phase of the investigations. Any other party may file an entry of appearance for the final phase of the investigations after publication of the final phase notice of scheduling. Industrial users, and, if the merchandise under investigation is sold at the retail level, representative consumer organizations have the right to appear as parties in

¹ The record is defined in § 207.2(f) of the Commission’s Rules of Practice and Procedure (19 CFR 207.2(f)).

² 88 FR 57412 and 88 FR 57433 (August 23, 2023).

Commission antidumping and countervailing duty investigations. The Secretary will prepare a public service list containing the names and addresses of all persons, or their representatives, who are parties to the investigations. As provided in section 207.20 of the Commission's rules, the Director of the Office of Investigations will circulate draft questionnaires for the final phase of the investigations to parties to the investigations, placing copies on the Commission's Electronic Document Information System (EDIS, <https://edis.usitc.gov>), for comment.

BACKGROUND

On July 28, 2023, Brooklyn Bedding LLC, Phoenix, Arizona; Carpenter Company, Richmond, Virginia; Corsicana Mattress Company, Dallas, Texas; Future Foam, Inc., Council Bluffs, Iowa; FXI, Inc., Radnor, Pennsylvania; Kolcraft Enterprises, Inc., Chicago, Illinois; Leggett & Platt, Incorporated, Carthage, Missouri; Serta Simmons Bedding, Inc., Doraville, Georgia; Southerland Inc., Antioch, Tennessee; Tempur Sealy International, Inc., Lexington, Kentucky; the International Brotherhood of Teamsters, Washington, DC; and the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO, Washington, DC, filed petitions with the Commission and Commerce, alleging that an industry in the United States is materially injured or threatened with material injury by reason of subsidized imports of mattresses from Indonesia and LTFV imports of mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan. Accordingly, effective July 28, 2023, the Commission instituted countervailing duty investigation No. 701-TA-693 and antidumping duty investigation Nos. 731-TA-1629-1640 (Preliminary).

Notice of the institution of the Commission's investigations and of a public conference to be held in connection therewith was given by posting copies of the notice in the Office of the Secretary, U.S. International Trade Commission, Washington, DC, and by publishing the notice in the *Federal Register* of August 3, 2023 (88 FR 51351). The Commission conducted its conference on August 18, 2023. All persons who requested the opportunity were permitted to participate.

Views of the Commission

Based on the record in the preliminary phase of these investigations, we determine that there is a reasonable indication that an industry in the United States is materially injured by reason of imports of mattresses from Bosnia and Herzegovina (hereinafter “Bosnia”), Bulgaria, Burma, India, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan that are allegedly sold in the United States at less than fair value and imports of mattresses from Indonesia that are allegedly subsidized by the government of Indonesia.

I. The Legal Standard for Preliminary Determinations

The legal standard for preliminary antidumping and countervailing duty determinations requires the Commission to determine, based upon the information available at the time of the preliminary determinations, whether there is a reasonable indication that a domestic industry is materially injured or threatened with material injury, or that the establishment of an industry is materially retarded, by reason of the allegedly unfairly traded imports.¹ In applying this standard, the Commission weighs the evidence before it and determines whether “(1) the record as a whole contains clear and convincing evidence that there is no material injury or threat of such injury; and (2) no likelihood exists that contrary evidence will arise in a final investigation.”²

II. Background

The petitions in these investigations were filed on July 28, 2023, by Brooklyn Bedding LLC (“Brooklyn Bedding”), Carpenter Company (“Carpenter”), Corsicana Mattress Company (“Corsicana”), Future Foam, Inc. (“Future Foam”), FXI, Inc. (FXI”), Kolcraft Enterprises Inc. (“Kolcraft”), Leggett & Platt Incorporated (“Leggett & Platt”), Serta Simmons Bedding, Inc. (Serta Simmons”), Southerland Inc. (“Southerland”), Tempur Sealy International, Inc. (“Tempur Sealy”), which are domestic producers of mattress, and the International Brotherhood of Teamsters and United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied

¹ 19 U.S.C. §§ 1671b(a), 1673b(a) (2000); see also *American Lamb Co. v. United States*, 785 F.2d 994, 1001-04 (Fed. Cir. 1986); *Aristech Chem. Corp. v. United States*, 20 CIT 353, 354-55 (1996). No party argues that the establishment of an industry in the United States is materially retarded by the allegedly unfairly traded imports.

² *American Lamb Co.*, 785 F.2d at 1001; see also *Texas Crushed Stone Co. v. United States*, 35 F.3d 1535, 1543 (Fed. Cir. 1994).

Industrial and Service Workers International Union AFL-CIO, which are unions representing workers at domestic mattress factories (collectively, “petitioners”). Petitioning firms Brooklyn Bedding, Carpenter, Corsicana, FXI, Kolcraft, Leggett & Platt, and Serta Simmons appeared at the staff conference accompanied by counsel, and petitioners submitted a postconference brief.

Several respondent entities participated in these investigations. CVB, Inc. (“CVB”), a U.S. importer of subject merchandise from Kosovo and Mexico, appeared at the staff conference accompanied by counsel and submitted a postconference brief containing its responses to staff questions. Cozy Comfort, a U.S. importer of subject merchandise from Indonesia and Taiwan, appeared at the staff conference accompanied by counsel and submitted a postconference brief. Ureblock, S.A. de C.V. (“Ureblock”) and Poliuretanos, S.A. de C.V. (“Poliuretanos”), foreign producers and exporters of subject merchandise from Mexico, appeared at the staff conference accompanied by counsel. IKEA Supply A.G. (“IKEA”), a U.S. importer of subject merchandise, and Ikano Industry Mexico S.A. de C.V. (“Ikano”), a foreign producer and exporter of subject merchandise from Mexico, appeared at the staff conference accompanied by counsel. Ureblock, Poliuretanos, Ikano, and Espumas Industriales Monterrey, S.A. de C.V. (“Espumas”), all foreign producers and/or exporters of subject merchandise from Mexico (collectively, “Mexican Respondents”) jointly submitted a postconference brief. The government of India appeared at the staff conference through counsel and submitted a postconference brief. Prior to the conference, the government of Spain submitted written comments, and the European Commission submitted written comments regarding the antidumping duty investigations of mattresses from Bulgaria, Italy, Poland, Slovenia, and Spain. Nonparty Varahamurti Flexirub Industries Private Limited (“Varahamurti Flexirub”), a producer and exporter of subject merchandise from India, submitted postconference comments.

Data Coverage. U.S. industry data are based on the questionnaire responses of 21 U.S. mattress producers, accounting for a majority of U.S. production of mattresses in 2022.³ U.S. import data are based on official U.S. Department of Commerce (“Commerce”) import statistics and from questionnaire responses from 33 U.S. importers, estimated to have accounted for 64.2 percent of total subject imports in 2022, including *** percent of subject imports from Bosnia, *** percent of subject imports from Bulgaria, *** percent of subject imports from Burma, *** percent of subject imports from India, *** percent of subject imports from

³ Confidential Report, INV-VV-071 (Sept. 1, 2023), as revised by IV-VV-072 (Sept. 6, 2023) (“CR”) at I-4; *Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan*, Inv. Nos. 701-TA-693 and 731-TA-1629-1640 (Preliminary), USITC Pub. 5460 (Sept. 2023) (“PR”) at I-4.

Indonesia, *** percent of subject imports from Italy, *** percent of subject imports from Kosovo, *** percent of subject imports from Mexico, *** percent of subject imports from Poland, *** percent of subject imports from Slovenia, *** percent of subject imports from Spain, and *** percent of subject imports from Taiwan. Responding U.S. importers also accounted for 4.8 percent of nonsubject imports and 56.6 percent of total imports in 2022.⁴

The Commission received responses to its questionnaires from 21 foreign producers of subject merchandise: three producers/exporters in India, estimated to have accounted for approximately *** of production of subject merchandise in India in 2022;⁵ two producers/exporters in Indonesia, estimated to have accounted for approximately *** of production of subject merchandise in Indonesia in 2022;⁶ four producers/exporters in Italy, estimated to have accounted for approximately one-third of production of subject merchandise in Italy in 2022;⁷ one producer/exporter in Kosovo, estimated to have accounted for all production of subject merchandise in Kosovo in 2022;⁸ seven producers and/or exporters in Mexico, estimated to have accounted for approximately half of production of subject merchandise in Mexico in 2022;⁹ one producer/exporter in the Philippines, estimated to have accounted for approximately *** percent of production of subject merchandise in the Philippines in 2022;¹⁰ one producer/exporter in Spain, estimated to have accounted for approximately *** percent of production of subject merchandise in Spain in 2022;¹¹ and two producers/exporters in Taiwan, which did not provide estimates of their share of production of subject merchandise in Taiwan in 2022.¹²

⁴ CR/PR at IV-1. The percentages listed above reflect the volume of imports reported in importer questionnaire responses for each country source as a percentage of U.S. imports in 2022 reported from that source under HTS statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095. *Id.* The Commission did not receive any importer questionnaire data with respect to subject imports from the Philippines. CR/PR at II-5 n.9.

⁵ CR/PR at VII-8.

⁶ CR/PR at VII-15.

⁷ CR/PR at VII-21.

⁸ CR/PR at VII-27.

⁹ CR/PR at VII-33. Respondent Mexican mattress producer Espumas submitted a foreign producer questionnaire response, but ***. CR/PR at Table VII-34.

¹⁰ CR/PR at VII-43.

¹¹ CR/PR at VII-53.

¹² CR/PR at VII-58. The Commission also received a questionnaire response from a firm in Slovenia that does not produce mattresses, but rather exports mattresses to the United States that are produced by another firm in Italy. CR/PR at VII-21. The Commission did not receive questionnaire responses from any foreign producers in Bosnia, Bulgaria, Burma, Poland, or Slovenia. CR/PR at VII-3, VII-5, VII-7, VII-49, VII-51.

III. Domestic Like Product

In determining whether there is a reasonable indication that an industry in the United States is materially injured or threatened with material injury by reason of imports of the subject merchandise, the Commission first defines the “domestic like product” and the “industry.”¹³ Section 771(4)(A) of the Tariff Act of 1930, as amended (“the Tariff Act”), defines the relevant domestic industry as the “producers as a whole of a domestic like product, or those producers whose collective output of a domestic like product constitutes a major proportion of the total domestic production of the product.”¹⁴ In turn, the Tariff Act defines “domestic like product” as “a product which is like, or in the absence of like, most similar in characteristics and uses with, the article subject to an investigation.”¹⁵

By statute, the Commission’s “domestic like product” analysis begins with the “article subject to an investigation,” *i.e.*, the subject merchandise as determined by Commerce.¹⁶ Therefore, Commerce’s determination as to the scope of the imported merchandise that is subsidized and/or sold at less than fair value is “necessarily the starting point of the Commission’s like product analysis.”¹⁷ The Commission then defines the domestic like product in light of the imported articles Commerce has identified.¹⁸ The decision regarding the appropriate domestic like product(s) in an investigation is a factual determination, and the Commission has applied the statutory standard of “like” or “most similar in characteristics and

¹³ 19 U.S.C. § 1677(4)(A).

¹⁴ 19 U.S.C. § 1677(4)(A).

¹⁵ 19 U.S.C. § 1677(10).

¹⁶ 19 U.S.C. § 1677(10). The Commission must accept Commerce’s determination as to the scope of the imported merchandise that is subsidized and/or sold at less than fair value. *See, e.g., USEC, Inc. v. United States*, 34 Fed. App’x 725, 730 (Fed. Cir. 2002) (“The ITC may not modify the class or kind of imported merchandise examined by Commerce.”); *Algoma Steel Corp. v. United States*, 688 F. Supp. 639, 644 (Ct. Int’l Trade 1988), *aff’d*, 865 F.3d 240 (Fed. Cir.), *cert. denied*, 492 U.S. 919 (1989).

¹⁷ *Cleo Inc. v. United States*, 501 F.3d 1291, 1298 (Fed. Cir. 2007); *see also Hitachi Metals, Ltd. v. United States*, Case No. 19-1289, slip op. at 8-9 (Fed. Cir. Feb. 7, 2020) (the statute requires the Commission to start with Commerce’s subject merchandise in reaching its own like product determination).

¹⁸ *Cleo*, 501 F.3d at 1298 n.1 (“Commerce’s {scope} finding does not control the Commission’s {like product} determination.”); *Hosiden Corp. v. Advanced Display Mfrs.*, 85 F.3d 1561, 1568 (Fed. Cir. 1996) (the Commission may find a single like product corresponding to several different classes or kinds defined by Commerce); *Torrington Co. v. United States*, 747 F. Supp. 744, 748–52 (Ct. Int’l Trade 1990), *aff’d*, 938 F.2d 1278 (Fed. Cir. 1991) (affirming the Commission’s determination defining six like products in investigations where Commerce found five classes or kinds).

uses” on a case-by-case basis.¹⁹ No single factor is dispositive, and the Commission may consider other factors it deems relevant based on the facts of a particular investigation.²⁰ The Commission looks for clear dividing lines among possible like products and disregards minor variations.²¹ The Commission may, where appropriate, include domestic articles in the domestic like product in addition to those described in the scope.²²

In its notices of initiation, Commerce defined the imported merchandise within the scope of these investigations as follows:

The products covered by these investigations 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 also may 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.

¹⁹ See, *e.g.*, *Cleo Inc. v. United States*, 501 F.3d 1291, 1299 (Fed. Cir. 2007); *NEC Corp. v. Dep’t of Commerce*, 36 F. Supp. 2d 380, 383 (Ct. Int’l Trade 1998); *Nippon Steel Corp. v. United States*, 19 CIT 450, 455 (1995); *Torrington Co. v. United States*, 747 F. Supp. 744, 749 n.3 (Ct. Int’l Trade 1990), *aff’d*, 938 F.2d 1278 (Fed. Cir. 1991) (“every like product determination ‘must be made on the particular record at issue’ and the ‘unique facts of each case’”). The Commission generally considers a number of factors including the following: (1) physical characteristics and uses; (2) interchangeability; (3) channels of distribution; (4) customer and producer perceptions of the products; (5) common manufacturing facilities, production processes, and production employees; and, where appropriate, (6) price. See *Nippon*, 19 CIT at 455 n.4; *Timken Co. v. United States*, 913 F. Supp. 580, 584 (Ct. Int’l Trade 1996).

²⁰ See, *e.g.*, S. Rep. No. 96-249 at 90-91 (1979).

²¹ See, *e.g.*, *Nippon*, 19 CIT at 455; *Torrington*, 747 F. Supp. at 748-49; see also S. Rep. No. 96-249 at 90-91 (Congress has indicated that the like product standard should not be interpreted in “such a narrow fashion as to permit minor differences in physical characteristics or uses to lead to the conclusion that the product and article are not ‘like’ each other, nor should the definition of ‘like product’ be interpreted in such a fashion as to prevent consideration of an industry adversely affected by the imports under consideration.”).

²² See, *e.g.*, *Pure Magnesium from China and Israel*, Inv. Nos. 701-TA-403 and 731-TA-895-96 (Final), USITC Pub. 3467 at 8 n.34 (Nov. 2001); *Torrington*, 747 F. Supp. at 748-49 (holding that the Commission is not legally required to limit the domestic like product to the product advocated by the petitioner, co-extensive with the scope).

The scope of these investigations 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 or how they are described (*e.g.*, frameless futon mattress and tri-fold mattress).

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 these investigations may be imported independently, as 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 these investigations 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 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 such 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 these investigations are any products covered by the existing antidumping duty orders on uncovered innerspring units from the People’s Republic of China, South Africa, and the Socialist Republic of Vietnam. *See Uncovered Innerspring Units from the People’s Republic of China, South Africa, and Socialist Republic of Vietnam: Continuation of Antidumping Duty Orders*, 84 FR 55285 (October 16, 2019).

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

Additionally, also excluded from the scope of these investigations 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 these investigations are currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095. Products subject to these investigations may also enter under HTSUS subheadings: 9401.41.0000, 9401.49.0000, and 9401.99.9081. Although the HTSUS subheadings are provided for convenience and customs purposes,

the written description of the merchandise subject to these investigations is dispositive.²³

Mattresses are generally used as a comfortable sleeping surface. In the industry, the term “mattress” generally means a resilient material or combination of materials generally enclosed by ticking that is intended or promoted for sleeping upon by people. Mattresses generally consist of (1) a core, (2) upholstery material, and (3) ticking. The core provides the main support system of the mattress. The core may consist of innersprings, non-innersprings (e.g., foam), other resilient filling, or a combination of these materials. “Upholstery” refers to the material between the core and the ticking. “Ticking” refers to the cover or the outermost layer of fabric or other material that encloses the core and any upholstery material.²⁴

A mattress may be used alone or in combination with other products, such as foundations commonly referred to as box springs, platforms, bases, and/or cribs. Mattresses may be sold independently, as part of furniture (examples include convertible sofa bed mattresses, corner group mattresses, day-bed mattresses, roll-away bed mattresses, high risers, and trundle bed mattresses), or as part of a set-in combination with a mattress foundation.²⁵

The U.S. mattress market is characterized by a large variety of mattresses. Depending upon the composition of their cores, mattresses can be characterized as innerspring, non-innerspring, and hybrid mattresses.²⁶ Innerspring mattresses have a core made of densely packed rows of metal springs, sometimes individually wrapped, surrounded by upholstery and covered in ticking.²⁷ Non-innerspring mattresses consist of either a single slab of foam or multiple layers of foam encased in a fabric sock and covered in ticking.²⁸ Hybrid mattresses have a core combining metal springs and one or more layers of foam surrounded by upholstery

²³ *Mattresses From Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan: Initiation of Less-Than-Fair-Value Investigations*, 88 Fed. Reg. 57433, 57438 (Aug. 23, 2023); *Mattresses From Indonesia: Initiation of Countervailing Duty Investigation*, 88 Fed. Reg. 57412, 57416-17 (Aug. 23, 2023). The scope of the countervailing duty investigation is identical in substance to that of the antidumping duty investigations.

²⁴ CR/PR at I-3, I-10.

²⁵ CR/PR at I-10.

²⁶ CR/PR at II-1.

²⁷ *Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam*, Inv. Nos. 701-TA-645 and 731-TA-1495-1501 (Final), USITC Pub. 5191 at 9 (May 2021); see CR/PR at I-10 to I-11 and Figure I-1.

²⁸ CR/PR at I-12 and Figure I-2.

and covered in ticking.²⁹ All three types of mattresses may be designed for display and delivery flat, in the configuration used for sleeping (known as flat-packed mattresses (“FPMs”)), or packed and sold to end users in boxes (known as mattresses-in-a-box (“MiBs”), “bed(s)-in-a-box,” or “compressed mattress(es)”³⁰).

A. Arguments of the Parties

Petitioners’ Argument. Petitioners argue that the Commission should define a single domestic like product consisting of mattresses coextensive with the scope of the investigations. They contend that the record does not contain any new information that would warrant a different definition of the domestic like product from the one used in the Commission’s previous investigations of mattresses.³¹ Petitioners argue that the Commission should not define a separate domestic like product requested by Cozy Comfort for its imported Seat-to-Sleep furniture component (the “STS furniture component”) that is not produced in the United States, since a domestic like product must be a domestically produced product. They contend that the most similar domestically produced product to that imported product is the sleep sofa mattress, such as those produced by Leggett & Platt.³²

Respondents’ Argument. Mexican Respondents take no position with respect to the definition of the domestic like product for purposes of the preliminary phase determinations, but reserve the right to do so in any final phase of the investigations.³³

Cozy Comfort argues that its sofa bed mattresses, which are part of the STS furniture component that it currently imports from Indonesia and Taiwan and are not domestically produced, should, if they are within Commerce’s scope, be defined as a separate domestic like product by the Commission, as compared to standard mattresses. Cozy Comfort argues that its mattresses, although similar in theory to Leggett & Platt’s sofa sleeper mattress, are actually very different. Because Cozy Comfort’s “mechanically collapsible” mattresses are bolted permanently to the STS frame, and have stricter requirements and specifications, it argues, the STS furniture components that it imports are not interchangeable with static standard sofa bed mattresses within the scope such as what Leggett & Platt produces.³⁴ Cozy Comfort asserts

²⁹ *Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam*, Inv. Nos. 701-TA-645 and 731-TA-1495-1501 (Final), USITC Pub. 5191 at 9 (May 2021); see CR/PR at I-10 to I-11.

³⁰ CR/PR at I-10, II-1.

³¹ Petitioners’ Postconference Brief at 6-7.

³² Petitioners’ Postconference Brief at 4-5 n.10.

³³ Mexican Respondents’ Postconference Brief at 5; Conference Tr. at 166 (Becker).

³⁴ Cozy Comfort’s Postconference Brief at 2, 5-6.

that no U.S. producer has demonstrated the capability or interest in supplying it with the STS furniture components.³⁵

Cozy Comfort compares its imported STS furniture component with other mattresses, including Leggett & Platt's sofa sleeper mattress, with respect to the Commission's traditional six domestic like product factors, and argues that the STS furniture component should be considered a separate domestic like product that is not injuring the domestic industry.³⁶

B. Analysis

Based on the record, we define a single domestic like product consisting of mattresses, coextensive with Commerce's scope.

We first consider whether the Commission should continue to define a single domestic like product coextensive with the scope. In *Mattresses from China* ("*Mattresses I*"), in which the scope was largely identical in substance to that in these investigations,³⁷ the Commission defined a single domestic like product coextensive with the scope based upon the preponderance of similarities between in-scope mattresses in terms of physical characteristics and uses; channels of distribution; manufacturing facilities, production employees and, to some extent, production processes; and producer and customer perceptions.³⁸ It also found that in-

³⁵ Cozy Comfort's Postconference Brief at 10-11.

³⁶ Cozy Comfort's Postconference Brief at 7-14.

³⁷ The scope in *Mattresses I* did not have the exclusion for certain bassinet pads, which was subsequently added as the fifth exclusion in the scopes of *Mattresses II* and the current investigations. The scope in *Mattresses I* contained width, length, and depth requirements for adult and youth mattresses, which were dropped from the scopes of *Mattresses II* and the current investigations, both of which added language providing that "all adult and youth mattresses are included regardless of size." Some additional language not contained in the scope of *Mattresses I* was added to the scopes for *Mattresses II* and the current investigations (*i.e.*, in the third exclusion of certain multifunctional furniture that is convertible from seating to sleeping). See *Mattresses From the People's Republic of China: Antidumping Duty Order*, 84 Fed. Reg. 68395, 63897-98 (Dec. 16, 2019); *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 Fed. Reg. 26460, 26463 (May 14, 2021).

Despite minor differences in wording (*e.g.*, the addition of the parenthetical at the end of the second paragraph), there are no substantive differences in the scope of the current investigations from the scope in *Mattresses II*. See Conference Tr. at 64-654 (Baisburd). As discussed in section V, these investigations include three new additional statistical reporting numbers for imports of mattresses that were not in the scopes in the prior investigations. CR/PR at IV-6 n.4.

³⁸ *Mattresses from China*, Inv. No. 731-TA-1424 (Final), USITC Pub. 5000 at 9 (Dec. 2019); see also *Mattresses from China*, Inv. No. 731-TA-1424 (Preliminary), USITC Pub. 4842 at 8-11 (Nov. 2018).

scope mattresses generally differ from out-of-scope futons, air mattresses, and waterbeds.³⁹ The Commission adopted the same definition of the domestic like product in the subsequent investigations of mattresses from eight countries, *Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam (“Mattresses II”)*, finding that there was no evidence or argument on the record suggesting that the definition was no longer valid.⁴⁰ Based on the following analysis, we find that the record continues to support the definition of a single domestic like product comprising all mattresses within the scope of the investigations.

Physical Characteristics and Uses. All mattresses consist of the same general components, including a core, upholstery material, and ticking. The core may consist of innersprings, foam, or other resilient filling, or a combination of these materials.⁴¹ All mattresses have the same use: to be slept upon.⁴²

Manufacturing Facilities, Production Processes and Employees. Innerspring and non-innerspring mattresses can be produced at the same facilities, although different equipment is used to produce them. At facilities that produce both, employees are often cross trained to manufacture both innerspring and non-innerspring mattresses. Different processes are used for producing the cores of innerspring and foam mattresses, but the final stages of the production process are similar for all types of mattresses. According to petitioners, MiBs and FPMs share overlapping production processes, facilities, and employees until the final packaging stage.⁴³

Channels of Distribution. All types of domestically produced mattresses are sold through the same general channels of distribution, mostly to retailers, including brick and mortar retail stores and online, but also directly to consumers.⁴⁴

Interchangeability. Consumers may use all types of mattresses interchangeably for sleeping. When looking to purchase a mattress, purchasers can consider the various sizes and cores that best fit their needs, and retailers therefore tend to offer a range of mattresses. Individuals can sleep on innerspring or non-innerspring mattresses.⁴⁵

³⁹ *Mattresses I*, USITC Pub. 5000 at 9; USITC Pub. 4842 at 11.

⁴⁰ *Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam*, Inv. Nos. 701-TA-645 and 731-TA-1495-1501 (Final), USITC Pub. 5191 at 8-9 (May 2021); see also *Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam*, Inv. Nos. 701-TA-645 and 731-TA-1495-1501 (Preliminary), USITC Pub. 5059 at 10-12 (May 2020).

⁴¹ CR/PR at I-10 to I-11.

⁴² CR/PR at I-3, I-10.

⁴³ CR/PR at I-10 to I-13; Conference Tr. at 96 (Prado); Petitioners’ Postconference Brief at 6-7.

⁴⁴ CR/PR at Table II-1.

⁴⁵ Petitioners’ Postconference Brief at 5-6.

Producer and Customer Perceptions. Petitioners contend that purchasers and producers generally consider all mattresses to be a single like product in that any type of mattress can be used for sleeping. They state that at the retail level of trade, some consumers prefer innerspring mattresses (including hybrid mattresses), some prefer non-innerspring mattresses, and others do not distinguish between the two types of mattresses. Consumers frequently cross-shop different types of mattresses.⁴⁶

Price. Mattresses sell for a wide range of prices, but there may be substantial overlap between the prices of domestically produced innerspring, non-innerspring, and hybrid mattresses.⁴⁷

Conclusion. The Commission defined a single domestic like product that was coextensive with Commerce's scope in both *Mattresses I* and *Mattresses II*. The scope in these investigations does not differ significantly in substance from the scope of the previous proceedings and there is no new information or argument on the record of these investigations that would warrant a different definition of the domestic like product in these investigations. Accordingly, we define a single domestic like product consisting of mattresses, coextensive with Commerce's scope.

We also do not define a separate domestic like product corresponding to the sofa bed mattress that is part of the STS furniture components that Cozy Comfort imports, as Cozy Comfort advocates. The Commission rejected a similar argument in *Mattresses II*, explaining that "only those articles domestically produced may be defined as a separate domestic like product and there is no domestic production of ... STS furniture components."⁴⁸ It found that the domestically produced article that was "most similar" to the STS furniture components was domestically produced sleep sofa mattresses, which it included within the single domestic like product of all mattresses, rather than an (out-of-scope) futon mattress, which Cozy Comfort argued was the most similar domestically produced article.⁴⁹

In these investigations, Cozy Comfort again argues that its "mechanically collapsible sofa bed mattresses" within the STS component that it imports should be defined as a separate domestic like product. However, rather than proposing a different domestically produced article not previously considered by the Commission as "most similar" to its imported mattress product, or providing evidence that there is now domestic production of the product, Cozy Comfort merely argues that the mattresses incorporated into its STS furniture component are

⁴⁶ Petitioners' Postconference Brief at 6.

⁴⁷ Petitioners' Postconference Brief at 7; CR/PR at Tables V-6 through V-8.

⁴⁸ *Mattresses II*, USITC Pub. 5191 at 12.

⁴⁹ *Mattresses II*, USITC Pub. 5191 at 10-11, 12-13.

distinguishable from domestically produced “static” sleep sofa mattresses under the Commission’s six like product factors.⁵⁰

Only those articles domestically produced may be defined as a separate domestic like product, but, according to Cozy Comfort, there continues to be no domestic production of the mattresses incorporated into STS furniture components.⁵¹ In the absence of domestic production of such mattresses, they are not capable of examination under the Commission’s traditional domestic like product analysis, which entails comparison of products that are in fact domestically produced.⁵² Instead, the Commission must define a domestic like product to include the domestically produced article “most similar” to the imported mattresses incorporated into STS furniture components within the scope of the investigations. Notwithstanding Cozy Comfort’s efforts to distinguish the mattresses it imports from sleep sofa mattresses under the six like product factors, Cozy Comfort has not identified a different domestically produced mattress product that is more similar to such mattresses. Given the absence of any new information on the record indicating that there has been any change in the characteristics and uses of sleep sofa mattresses since *Mattresses II*, the most similar domestically produced product remains the sleep sofa mattresses that are within the single domestic like product that we have found. We therefore do not define a separate domestic like product corresponding to the mattresses within Cozy Comfort’s STS furniture component.

In sum, we define a single domestic like product encompassing all mattresses within the scope of the investigations.

IV. Domestic Industry

The domestic industry is defined as the domestic “producers as a whole of a domestic like product, or those producers whose collective output of a domestic like product constitutes a major proportion of the total domestic production of the product.”⁵³ In defining the domestic industry, the Commission’s general practice has been to include in the industry producers of all domestic production of the like product, whether toll-produced, captively consumed, or sold in the domestic merchant market.

⁵⁰ Cozy Comfort’s Postconference Brief at 5-13.

⁵¹ Cozy Comfort’s Postconference Brief at 10-11.

⁵² See *Large Residential Washers from China*, Inv. No. 731-TA-1306 (Preliminary), USITC Pub. 4591 (Feb. 2016) at 10 (“Absent evidence of domestic production of such washers, we have no basis for determining whether a clear dividing line separates domestically produced out-of-scope low-tech and front load extra-wide washers from in-scope LRWs in terms of our like product factors . . .”).

⁵³ 19 U.S.C. § 1677(4)(A).

We must determine whether any producer of the domestic like product should be excluded from the domestic industry pursuant to Section 771(4)(B) of the Tariff Act. This provision allows the Commission, if appropriate circumstances exist, to exclude from the domestic industry producers that are related to an exporter or importer of subject merchandise or which are themselves importers.⁵⁴ Exclusion of such a producer is within the Commission's discretion based upon the facts presented in each investigation.⁵⁵

Petitioners argue that the Commission should define the domestic industry to include all U.S. producers of mattresses, and do not argue that any domestic producers should be excluded from the domestic industry pursuant to the related parties provision.⁵⁶ Mexican Respondents take no position with respect to the definition of the domestic industry for purposes of the preliminary phase determinations, but reserve the right to do so in any final phase of the investigations.⁵⁷

Three U.S. producers, ***, are subject to possible exclusion under the related parties provision because they imported subject merchandise during the January 2020-March 2023 period of investigation ("POI").⁵⁸ In addition, U.S. producer *** is also subject to possible

⁵⁴ See *Torrington Co. v. United States*, 790 F. Supp. 1161, 1168 (Ct. Int'l Trade 1992), *aff'd without opinion*, 991 F.2d 809 (Fed. Cir. 1993); *Sandvik AB v. United States*, 721 F. Supp. 1322, 1331-32 (Ct. Int'l Trade 1989), *aff'd mem.*, 904 F.2d 46 (Fed. Cir. 1990); *Empire Plow Co. v. United States*, 675 F. Supp. 1348, 1352 (Ct. Int'l Trade 1987).

⁵⁵ The primary factors the Commission has examined in deciding whether appropriate circumstances exist to exclude a related party include the following:

- (1) the percentage of domestic production attributable to the importing producer;
- (2) the reason the U.S. producer has decided to import the product subject to investigation (whether the firm benefits from the LTFV sales or subsidies or whether the firm must import in order to enable it to continue production and compete in the U.S. market);
- (3) whether inclusion or exclusion of the related party will skew the data for the rest of the industry;
- (4) the ratio of import shipments to U.S. production for the imported product; and
- (5) whether the primary interest of the importing producer lies in domestic production or importation. *Changzhou Trina Solar Energy Co. v. USITC*, 100 F. Supp.3d 1314, 1326-31 (Ct. Int'l. Trade 2015); see also *Torrington Co. v. United States*, 790 F. Supp. at 1168.

⁵⁶ Petitioners' Postconference Brief at 7-8 and nn.24-25.

⁵⁷ Mexican Respondents' Postconference Brief at 5. No other respondent party took a position on the definition of the domestic industry for purposes of these preliminary phase investigations.

⁵⁸ CR/PR at III-20.

exclusion under the related parties provision, since it is related to *** U.S. importers of mattresses from subject sources: ***.^{59 60}

No party has argued that any of these firms be excluded from the domestic industry pursuant to the related party provision.

Nevertheless, we consider whether appropriate circumstances exist to exclude *** from the domestic industry.

. *** accounted for *** percent of U.S. production of mattresses in 2022, and was the *** of the reporting U.S. producers that year in terms of U.S. production volume.⁶¹ The firm ***.⁶² It ***.⁶³ *** imported subject merchandise from *** in ***, from *** in ***, and from *** in ***. Its total imports of subject merchandise during the POI were *** units in 2020, *** units in 2021, *** units in 2022, and *** units in January-March (“interim”) 2023, compared with *** units in interim 2022.⁶⁴ *** U.S. production of mattresses increased from *** units in 2020, to *** units in 2021, and then declined to *** units in 2022; its U.S. production was *** units in interim 2023, compared with *** units in interim 2022.⁶⁵ The ratio of *** subject imports to its domestic production was *** percent in 2020, *** percent in 2021, and *** percent in 2022. It was *** percent in interim 2023, compared with *** percent in interim 2022.⁶⁶ *** explains its reasons for importing as follows: “.”⁶⁷ The firm reported capital expenditures of \$*** in 2020, \$*** in 2021, \$*** in 2022, and \$*** in interim 2023, compared with \$*** in interim 2022.⁶⁸

⁵⁹ CR/PR at III-20. ***. See U.S. Producer Questionnaire Response of *** at I-5 (EDIS Document No. ***); Importer Questionnaire Response of *** at I-3 (EDIS Document No. ***); Importer Questionnaire Response of *** at I-3 (EDIS Document No. ***); Importer Questionnaire Response of *** at I-4 (EDIS Document No. ***). Thus, a *** U.S. producer *** and the *** affiliated U.S. importers. Accordingly, we find that U.S. producer *** qualifies as a related party by virtue of its affiliation with U.S. importers ***. 19 U.S.C. § 1677(4)(B)(ii)(III).

⁶⁰ U.S. producer *** reported that it has a ***. CR/PR at Table III-2. However, *** reported that it is ***, indicating that ***, as would be necessary for *** to qualify as a related party. *** U.S. Producer Questionnaire Response at I-6 (EDIS Document No. ***). Despite staff’s request, *** has not submitted a foreign producer questionnaire response. Since the available information in the record indicates that ***, we find that *** does not qualify for possible exclusion under the related parties provision. 19 U.S.C. § 1677(4)(B).

⁶¹ CR/PR at Table III-1.

⁶² CR/PR at VI-16 n.5 and Table III-4.

⁶³ CR/PR at Table III-1.

⁶⁴ CR/PR at Table III-11.

⁶⁵ CR/PR at Table III-11.

⁶⁶ CR/PR at Table III-11.

⁶⁷ CR/PR at Table III-15.

⁶⁸ CR/PR at Table VI-5.

*** domestic production *** between 2020 and 2022, as it made *** capital investments in its domestic production operations. Although *** imports of subject merchandise increased during the POI, its domestic production increased at a faster rate, causing the ratio of its subject imports to its domestic production to decline over the period to a low level. Thus, the record indicates that *** primary interest appears to be in domestic production. Moreover, there is no indication in the record that including *** in the domestic industry would skew the data for the domestic industry or mask injury to the industry. In light of this, and the fact that no party supports its exclusion from the domestic industry, we find that appropriate circumstances do not exist to exclude *** from the domestic industry.

. ***, ***, accounted for *** percent of U.S. production of mattresses in 2022, and was the *** of the reporting U.S. producers that year in terms of U.S. production volume.⁶⁹ It imported subject merchandise from *** in ***. The ratio of its subject imports to its domestic production was *** in 2020, *** percent in 2021, *** percent in 2022, and *** percent in interim 2023, compared with *** percent in interim 2022.⁷⁰ *** indicates that its reason for importing was that it “.”⁷¹

Given that *** ratio of subject imports to domestic production remained low throughout the POI, even as the ratio increased, its primary interest would appear to be in domestic production. Moreover, there is no indication in the record that including *** in the domestic industry would skew the data for the domestic industry or mask injury to the industry. In light of this, and the fact that no party supports its exclusion from the domestic industry, we find that appropriate circumstances do not exist to exclude *** from the domestic industry as a related party.

***. *** accounted for *** percent of U.S. production of mattresses in 2022, and was the *** of the reporting U.S. producers that year in terms of U.S. production volume.⁷² The firm ***.⁷³ It ***.⁷⁴ *** imported subject merchandise from *** in ***. The ratio of its

⁶⁹ CR/PR at Table III-1.

⁷⁰ CR/PR at Table III-12. *** domestic production of mattresses increased from *** units in 2020 to *** units in 2021, and then fell to *** units in 2022; its U.S. production was *** units in interim 2023, compared with *** units in interim 2022. *Id.*

⁷¹ CR/PR at Table III-15.

⁷² CR/PR at Table III-1.

⁷³ CR/PR at Table III-4, VI-1 n.2.

⁷⁴ CR/PR at Table III-1.

subject imports to its domestic production was *** percent in ***, and *** percent in ***.⁷⁵ *** indicates that its reason for importing was that its “***.”⁷⁶

Given that *** ratio of subject imports to domestic production was ***, its primary interest appears to be in domestic production. Moreover, there is no indication in the record that including *** in the domestic industry would skew the data for the domestic industry or mask injury to the industry. In light of this, and the fact that no party supports its exclusion from the domestic industry, we find that appropriate circumstances do not exist to exclude *** from the domestic industry as a related party.

. *** accounted for *** percent of U.S. production of mattresses in 2022, and was the *** of the reporting U.S. producers that year in terms of U.S. production volume.⁷⁷ The firm ***.⁷⁸ ***.⁷⁹ Firms affiliated with *** imported subject merchandise from *** in ***, from *** in ***, from *** in ***, from *** in ***, and from *** in ***. Total imports of subject merchandise by these affiliated firms during the POI were *** units in 2020, *** units in 2021, *** units in 2022, and *** units in interim 2023, compared with *** units in interim 2022.⁸⁰ The ratio of the subject imports *** to *** domestic production was *** percent in 2021, *** percent in 2022, and *** percent in interim 2023, compared with *** percent in interim 2022.⁸¹ The firm had capital expenditures of \$ in 2020, \$*** in 2021, \$*** in 2022, and \$*** in interim 2023, compared with \$*** in interim 2022.⁸²

*** began U.S. production during the POI and the ratio of the subject imports by its affiliates to its domestic production declined over the period as its domestic production increased, although the ratio remained *** at the end of the period. Nevertheless, *** made substantial capital investments in its domestic production operations during the POI and imported no subject merchandise itself.⁸³ Further, there is no evidence on the record that its

⁷⁵ CR/PR at Table III-13. *** domestic production of mattresses was *** units in 2020, *** units in 2021, and *** units in 2022; its U.S. production was *** units in interim 2023, compared with *** units in interim 2022. *Id.*

⁷⁶ CR/PR at Table III-15.

⁷⁷ CR/PR at Table III-1.

⁷⁸ CR/PR at Table III-4, III-23 n.9, VI-1 n.2.

⁷⁹ *** U.S. Producer Questionnaire Response at Paragraph I-4 (EDIS Document No. ***).

⁸⁰ CR/PR at Table III-14.

⁸¹ CR/PR at Table III-14. *** domestic production of mattresses increased from *** units in 2020 to *** units in 2021, and *** units in 2022; its U.S. production was *** units in interim 2023, compared with *** units in interim 2022. *Id.*

⁸² *** U.S. Producer Questionnaire Response at III-13a (EDIS Document No. ***).

⁸³ *** reported a total of \$*** in capital expenditures during the period 2020 to 2022. *** U.S. Producers Questionnaire Response at III-13a. (EDIS Document No. ***). That total constitutes *** (Continued...)

affiliation with the *** U.S. importers *** shielded its operations from subject import competition. Moreover, there is no indication in the record that including *** in the domestic industry would skew the data for the domestic industry or mask injury to the industry. In light of this, and in the absence of any contrary argument, we find that appropriate circumstances do not exist to exclude *** from the domestic industry as a related party.

Accordingly, consistent with our definition of the domestic like product, we define the domestic industry to include all domestic producers of mattresses.

V. Negligible Imports

Pursuant to Section 771(24) of the Tariff Act, imports from a subject country of merchandise corresponding to a domestic like product that account for less than 3 percent of all such merchandise imported into the United States during the most recent 12 months for which data are available preceding the filing of the petition shall be deemed negligible.⁸⁴ The statute further provides that subject imports from a single country which comprise less than 3 percent of total such imports of the product may not be considered negligible if there are several countries subject to investigation with negligible imports and the sum of such imports from all those countries collectively accounts for more than 7 percent of the volume of all such merchandise imported into the United States.⁸⁵ In the case of countervailing duty investigations involving developing countries (as designated by the United States Trade Representative), the statute indicates that the negligibility thresholds are 4 percent and 9 percent, rather than 3 percent and 7 percent.⁸⁶

Petitioners' Argument. Petitioners argue that imports from all 13 subject countries exceed the negligibility threshold, either individually or collectively.⁸⁷ They argue that the Commission should rely on official import statistics for its negligibility and material injury analyses because, in their view, the available questionnaire data in the preliminary phase of the

percent of total capital expenditures reported by the domestic industry during that period. *Calculated from CR/PR at Table VI-5.*

⁸⁴ 19 U.S.C. §§ 1671b(a), 1673b(a), 1677(24)(A)(i), 1677(24)(B); *see also* 15 C.F.R. § 2013.1 (developing countries for purposes of 19 U.S.C. § 1677(36)).

⁸⁵ 19 U.S.C. § 1677(24)(A)(ii).

⁸⁶ 19 U.S.C. § 1677(24)(B). Indonesia, the one source of imports subject to this countervailing duty investigation, is not on USTR's list of developing countries for purposes of applicability of the 4 percent and 9 percent negligibility limits. *See Designations of Developing Countries and Least-Developed Countries Under the Countervailing Duty Law*, 85 Fed. Reg. 7613 (Feb. 10, 2020).

⁸⁷ Petitioners' Postconference Brief at 8, 10 (Table 1).

investigations do not provide adequate coverage for all subject countries.⁸⁸ They further assert that the nine HTSUS primary subheadings identified in the petition are specific to mattresses.⁸⁹

Respondents' Arguments. Mexican Respondents do not take any position with respect to whether the Commission should find that subject imports from any of the subject countries are negligible, stating that they are not arguing that subject imports from Mexico are negligible. They argue that the Commission should rely on importers' questionnaire data to measure the volume of subject imports, regardless of any limitations in the coverage, and should not rely on official import statistics because they are allegedly over-inclusive, particularly in light of the addition of three new HTS statistical reporting numbers listed in the scope of these investigations that were not in the scopes of the prior investigations of mattresses.⁹⁰

The government of India and Varahamurti Flexirub argue that the Commission should find that imports from India are negligible.⁹¹

Analysis. The import data in the official import statistics for mattresses are based on imports coming in under nine HTS statistical reporting numbers listed in the scope: 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095. Three of these statistical reporting numbers (9404.21.0095, 9404.29.1095, and 9404.29.9095) were created since data were collected in the prior investigations, and therefore while referenced in the scope of the current investigations, were not referenced in the scope of the prior investigations.⁹² Mexican Respondents argue that these three statistical reporting numbers likely contain out-of-scope merchandise, whereas petitioners claim that, while it is possible some out-of-scope futon mattresses may have been classified under these statistical reporting numbers, the quantity would likely be minimal.⁹³

As previously noted, the coverage of the Commission's importer questionnaire data for 2022 was 56.6 percent for all import sources and 64.2 percent for subject imports.⁹⁴ However, the questionnaire coverage for imports from nonsubject sources was only 4.8 percent, the

⁸⁸ Petitioners' Postconference Brief at 9-11.

⁸⁹ Petitioners' Postconference Brief at 11-12.

⁹⁰ Conference Tr. at 168 (Kahn). Respondents' Postconference Brief at 22-24 and Exh. 19, Response to Commission Staff Question 1.

⁹¹ Conference Tr. at 8-9 (Raguwanshi); Varahamurti Flexirub's Postconference Comments at 1-2. No other respondent party addressed negligibility for purposes of these preliminary phase investigations.

⁹² CR/PR at IV-6 n.4.

⁹³ CR/PR at IV-6 to IV-7 n.4; see Petitioners' Postconference Brief at 11-12.

⁹⁴ We recognize that the denominator of these ratios, consisting of the import volume that entered under the nine primary statistical reporting numbers for that year, may include out-of-scope products.

coverage for subject imports from both Taiwan and Poland was below *** percent, and no responding importer reported subject imports from the Philippines.⁹⁵ Thus, given the varying levels of coverage afforded by the importer questionnaire data, we find that the official import statistics represent the best information available concerning subject import volumes for purposes of our negligibility analysis in these preliminary phase investigations.⁹⁶

Based on official import statistics, during the period July 2022 through June 2023, the most recent 12-month period for which data are available preceding the filing of the petition on July 28, 2023, subject imports from Indonesia accounted for 27.1 percent of total imports, subject imports from Mexico accounted for 25.5 percent of total imports, subject imports from Kosovo accounted for 9.9 percent of total imports, subject imports from Taiwan accounted for 8.9 percent of total imports, and subject imports from Burma accounted for 4.5 percent of total imports.⁹⁷ Because subject imports from Burma, Indonesia, Kosovo, Mexico and Taiwan exceed the three percent negligibility threshold, we find that imports from Burma, Kosovo, Mexico, and Taiwan subject to the antidumping duty investigations are not negligible and that imports from Indonesia subject to the countervailing duty investigation are not negligible.

Imports from eight of the subject countries individually accounted for less than 3 percent of total imports during the applicable 12-month period. Specifically, based on official import statistics, subject imports from Bosnia accounted for 1.0 percent of total imports, subject imports from Bulgaria accounted for 0.5 percent of total imports, subject imports from India accounted for 1.2 percent of total imports, subject imports from Italy accounted for 0.4 percent of total imports, subject imports from the Philippines accounted for 2.6 percent of total imports, subject imports from Poland accounted for 2.5 percent of total imports, subject imports from Slovenia accounted for 0.4 percent of total imports, and subject imports from

⁹⁵ CR/PR at IV-1. ***. *Id.* at n.2.

⁹⁶ Given the possibility that official import statistics could contain out-of-scope product, the Commission requested importers to identify the quantity of any products they imported during the July 2022-June 2023 period under the nine primary statistical reporting numbers that were in fact out-of-scope merchandise. Only *** importers reported importing out-of-scope merchandise products during that 12-month period, with the largest volume of such out-of-scope imports coming from ***. Official import statistics were adjusted by deducting the out-of-scope imports from the quantities reported in the official statistics. CR/PR at IV-12 to IV-13 n.8; III-20 n.8.

⁹⁷ CR/PR at Table IV-4. Using import statistics adjusted to remove imports of out-of-scope merchandise, subject imports from Indonesia accounted for *** percent of total imports, subject imports from Mexico accounted for *** percent of total imports, subject imports from Kosovo accounted for *** percent of total imports, subject imports from Taiwan accounted for *** percent of total imports, and subject imports from Burma accounted for *** percent of total imports. *Id.* Thus, using adjusted import statistics, the imports from these five subject countries exceed the three percent negligibility threshold, as they also do using unadjusted official import statistics.

Spain accounted for 2.3 percent of total imports.⁹⁸ While the imports from these eight countries are individually negligible, the aggregate volume of imports of subject merchandise from these eight countries accounted for 11.0 percent of total imports during the applicable 12-month period,⁹⁹ exceeding the 7 percent threshold in the statute.¹⁰⁰ Thus, we also find that imports from Bosnia, Bulgaria, India, Italy, the Philippines, Poland, Slovenia, and Spain subject to the antidumping duty investigations are not negligible.

VI. Cumulation

For purposes of evaluating the volume and effects for a determination of reasonable indication of material injury by reason of subject imports, section 771(7)(G)(i) of the Tariff Act requires the Commission to cumulate subject imports from all countries as to which petitions were filed and/or investigations self-initiated by Commerce on the same day, if such imports compete with each other and with the domestic like product in the U.S. market. In assessing whether subject imports compete with each other and with the domestic like product, the Commission generally has considered four factors:

- (1) the degree of fungibility between subject imports from different countries and between subject imports and the domestic like product, including consideration of specific customer requirements and other quality related questions;
- (2) the presence of sales or offers to sell in the same geographic markets of subject imports from different countries and the domestic like product;

⁹⁸ CR/PR at Table IV-4. Using import statistics adjusted to remove imports of out-of-scope merchandise, subject imports from Bosnia accounted for *** percent of total imports, subject imports from Bulgaria accounted for *** percent of total imports, subject imports from India accounted for *** percent of total imports, subject imports from Italy accounted for *** percent of total imports, subject imports from the Philippines accounted for *** percent of total imports, subject imports from Poland accounted for *** percent of total imports, subject imports from Slovenia accounted for *** percent of total imports, and subject imports from Spain accounted for *** percent of total imports. *Id.*

⁹⁹ CR/PR at Table IV-4. Using import statistics adjusted to remove imports of out-of-scope merchandise, imports from these eight countries are still all individually negligible, and the aggregate volume of imports of subject merchandise from these eight countries accounted for *** percent of total imports during the applicable 12-month period, also exceeding the 7 percent threshold in the statute. *Id.*

¹⁰⁰ 19 U.S.C. § 1677(24)(A)(ii).

- (3) the existence of common or similar channels of distribution for subject imports from different countries and the domestic like product; and
- (4) whether the subject imports are simultaneously present in the market.¹⁰¹

While no single factor is necessarily determinative, and the list of factors is not exclusive, these factors are intended to provide the Commission with a framework for determining whether the subject imports compete with each other and with the domestic like product.¹⁰² Only a “reasonable overlap” of competition is required.¹⁰³

A. Arguments of the Parties

Petitioners’ Argument. Petitioners argue that the Commission should cumulate subject imports from all subject countries. They argue that mattresses from all subject countries are highly fungible with each other and with domestically produced mattresses.¹⁰⁴

Petitioners argue that the domestic like product and imports from each of the subject countries are sold in common or similar channels of distribution, were simultaneously present and competed with the domestic like product in the U.S. market during the POI, and overlapped geographically, with the record showing that mattresses from all 13 subject countries and the domestic like product were shipped throughout the United States.¹⁰⁵

Petitioners dispute Mexican Respondents’ contention that the bulk of subject imports from Mexico consist of shipments to IKEA that do not compete with the domestic like product. They argue that IKEA accounts for *** of subject imports from Mexico, and that the growth in subject imports from Mexico during the POI was not attributable to shipments to IKEA.¹⁰⁶ Petitioners also contend that various domestic producers have attempted to become IKEA

¹⁰¹ See *Certain Cast-Iron Pipe Fittings from Brazil, the Republic of Korea, and Taiwan*, Inv. Nos. 731-TA-278-280 (Final), USITC Pub. 1845 (May 1986), *aff’d*, *Fundicao Tupy, S.A. v. United States*, 678 F. Supp. 898 (Ct. Int’l Trade), *aff’d*, 859 F.2d 915 (Fed. Cir. 1988).

¹⁰² See, e.g., *Wieland Werke, AG v. United States*, 718 F. Supp. 50 (Ct. Int’l Trade 1989).

¹⁰³ The Statement of Administrative Action (SAA) to the Uruguay Round Agreements Act (URAA), expressly states that “the new section will not affect current Commission practice under which the statutory requirement is satisfied if there is a reasonable overlap of competition.” H.R. Rep. No. 103-316, Vol. I at 848 (1994) (*citing Fundicao Tupy*, 678 F. Supp. at 902); see *Goss Graphic Sys., Inc. v. United States*, 33 F. Supp. 2d 1082, 1087 (Ct. Int’l Trade 1998) (“cumulation does not require two products to be highly fungible”); *Wieland Werke, AG*, 718 F. Supp. at 52 (“Completely overlapping markets are not required.”).

¹⁰⁴ Petitioners’ Postconference Brief at 13-17.

¹⁰⁵ Petitioners’ Postconference Brief at 17-19.

¹⁰⁶ Petitioners’ Postconference Brief, Exh. 1, Response to Staff Questions, at 3.

suppliers and were capable of complying with IKEA's supplier certification programs, but were unsuccessful in becoming IKEA suppliers.¹⁰⁷

Respondents' Argument. Mexican Respondents argue that there is not a reasonable overlap in competition between mattresses from Mexico and mattress from other subject sources in the U.S. market, and that the Commission accordingly should not cumulate subject imports from Mexico with subject imports from other sources in its material injury analysis.¹⁰⁸ They contend that subject imports from Mexico, particularly IKEA-branded mattresses imported from Mexico, have limited fungibility with domestically produced product as a result of branding and different manufacturing processes. They contend that IKEA-branded mattresses appear only in IKEA-branded retail stores and attract only customers going to IKEA for their home furnishings, which tend to be people in the market for entry level furniture and mattresses.¹⁰⁹ Mexican Respondents argue that competition between subject imports from Mexico and domestically produced mattresses is also limited based on different manufacturing processes, contending that the IKEA model requires continuous high-volume supplies to ensure economies of scale produced in vertically integrated and automated production facilities, producing a few standard models that do not change for several years.¹¹⁰

Mexican Respondents also argue that there are differences in channels of distribution, contending that IKEA brand mattresses from Mexico sold only to IKEA retail stores are not competing for retail or e-commerce space with domestically produced mattresses.¹¹¹ They argue that Mexican suppliers have had longstanding, intensive relationships with their customer IKEA requiring information sharing and a commitment by these suppliers to adhere to the requirements of IKEA's "IWAY" standard code of conduct, which U.S. suppliers have generally been unprepared and unwilling to accept.¹¹² Moreover, Mexican Respondents contend that a significant proportion of Mexican production capacity is dedicated to producing IKEA brand mattresses that are "captively consumed" in IKEA brand retail stores.^{113 114}

¹⁰⁷ Petitioners' Postconference Brief, Exh. 1, Response to Staff Questions, at 1-3.

¹⁰⁸ Mexican Respondents' Postconference Brief at 40-41.

¹⁰⁹ Mexican Respondents' Postconference Brief at 41-42.

¹¹⁰ Mexican Respondents' Postconference Brief at 42.

¹¹¹ Mexican Respondents' Postconference Brief at 42-43.

¹¹² Mexican Respondents' Postconference Brief at 43-44. See Conference Tr. at 125-26 (Welander); Mexican Respondents' Postconference Brief, Exh. 21, Statement of Martin Welander and Attachments A-C.

¹¹³ Mexican Respondents' Postconference Brief at 44.

¹¹⁴ Mexican Respondents further argue that if the Commission decides to cumulate subject imports from Mexico with imports from the other subject sources, it should "heavily" discount the volume of subsidized imports from Indonesia in its analysis, because, in their view, the alleged Indonesia (Continued...)

The government of India argues that the Commission should not cumulate subject imports from India with subject imports from the other subject countries. It argues that subject mattresses from India are not fungible with other subject imports or the domestic like product, contending that Indian producers primarily export two sizes of mattresses to the United States, 6 inches and 14 inches in height, while petitioners have focused on mattresses in the range of 8 inches to 12 inches. The government of India further argues that the channels of distribution for mattress exporters from India are different and very limited compared to U.S. producers and other subject exporters, stating that Indian exporters predominantly cater to customers with limited networks and supply chains.¹¹⁵

B. Analysis

We consider subject imports from Bosnia, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan on a cumulated basis, because the statutory criteria for cumulation appear to be satisfied. As an initial matter, petitioners filed the antidumping and countervailing duty petitions with respect to all 13 countries on the same day, July 28, 2023.^{116 117}

Fungibility. The record indicates that there is a substantial degree of fungibility between and among domestically produced mattresses and imports from each subject country. A large majority of responding U.S. producers reported that imported product from all 13 sources of subject imports was “always” interchangeable with the domestic like product.¹¹⁸ Most

subsidy programs as to which Commerce has initiated the countervailing duty investigation are without merit and likely to result in an overall *de minimis* subsidy rate. Mexican Respondents’ Postconference Brief at 24-26.

¹¹⁵ The Government of India’s Postconference Brief at 3.

¹¹⁶ None of the statutory exceptions to cumulation applies.

¹¹⁷ We observe that these investigations involve a countervailing duty investigation regarding Indonesia, and antidumping investigations regarding the remaining subject countries. Consequently, any decision to cumulate subject imports from Indonesia with subject imports from one or more of the other subject countries in these investigations will involve “cross-cumulating” imports alleged to be dumped with imports alleged to be subsidized. We have previously explained why we are continuing our longstanding practice of cross-cumulating. *See Certain Freight Rail Couplers and Parts Thereof from China*, Inv. Nos. 701-TA-682 and 731-TA-1592 (Final), USITC Pub. 5438 at 25 n.115 (July 2023); *Polyethylene Terephthalate (PET) Resin from Canada, China, India, and Oman*, Inv. Nos. 701-TA-531-532 and 731-TA-1270-1273 (Final), USITC Pub. 4604 at 9-11 (April 2016).

As discussed in section VII.C below, we decline the Mexican Respondents’ invitation to assess the merits of petitioners’ subsidy allegations with respect to Indonesia, which is a task reserved for Commerce under the statute.

¹¹⁸ CR/PR at Table II-8.

responding U.S. importers reported that imported product from all 13 sources of subject imports was either “always” or “frequently” interchangeable with the domestic like product.¹¹⁹

Furthermore, the record indicates that subject imports from each subject country for which data are available overlapped with the domestic like product in terms of certain product characteristics. Although the vast majority (***) percent) of U.S. shipments of subject imports in 2022 were of MiBs, and a substantial majority (***) percent) of U.S. shipments of the domestic like product were of FPMs,¹²⁰ there is substantial overlap between the domestic industry and imports from each subject country for which importer data are available with respect to U.S. shipments of MiBs. A substantial portion (***) percent) of U.S. shipments of the domestic like product in 2022 consisted of MiBs, while the percentage of U.S. shipments that consisted of MiBs was *** percent with respect to subject imports from Bosnia, Bulgaria, Burma, India, Italy, Kosovo, Slovenia, and Spain; *** percent with respect to subject imports from Indonesia; *** percent with respect to subject imports from Mexico; *** percent with respect to subject imports from Poland, and *** percent with respect to subject imports from Taiwan.¹²¹ Moreover, while the percentage of U.S. shipments of subject imports that were MiBs was much larger than the corresponding percentage of U.S. shipments of the domestic like product that were MiBs, U.S. producers accounted for a substantial percentage of total U.S. shipments of MiBs, *** percent, as compared with *** percent for subject imports and *** percent for nonsubject imports, confirming that there was substantial overlap between the domestic like product and subject imports from each country for which data are available with respect to MiBs in the U.S. market.¹²²

There was also substantial overlap between the domestic like product from each country with respect to mattress type, including innerspring, non-innerspring, and hybrid.¹²³ Domestic producers reported shipping all three types of mattresses during the POI.¹²⁴ Similarly, importers of mattresses from eight of the 12 subject countries for which importer data are available reported shipping innerspring mattresses: Bulgaria, India, Indonesia, Italy, Kosovo, Mexico, Poland, and Taiwan.¹²⁵ Responding importers from 10 of the 12 subject countries for

¹¹⁹ CR/PR at Table II-9. There are no questionnaire data regarding U.S. producers’ and importers’ evaluations of the interchangeability of subject imports from subject countries with those from other subject countries.

¹²⁰ CR/PR at Table IV-5.

¹²¹ CR/PR at Table IV-5.

¹²² CR/PR at Table IV-5.

¹²³ CR/PR at Table IV-6.

¹²⁴ CR/PR at Table IV-6.

¹²⁵ CR/PR at Table IV-6.

which importer data are available reported shipping non-innerspring mattresses: Bosnia, Burma, Indonesia, Italy, Kosovo, Mexico, Poland, Slovenia, Spain, and Taiwan.¹²⁶ Responding importers from 10 of the 12 subject countries for which importer data are available reported shipping hybrid mattresses: Bosnia, India, Indonesia, Italy, Kosovo, Mexico, Poland, Slovenia, Spain, and Taiwan.¹²⁷ Thus, the record indicates substantial overlap between the domestic like product and most subject sources in sales of hybrid, non-innerspring, and innerspring mattresses.

In addition, the Commission's pricing data indicate that there was an overlap in sales of both pricing product 1 and pricing product 2 between the domestic like product and subject imports from nine of the 13 subject countries (Bosnia, Burma, Indonesia, Italy, Kosovo, Mexico, Slovenia, Spain, and Taiwan).¹²⁸ They further indicate that there was an overlap in sales of pricing product 3 between the domestic like product and subject imports from 10 of the 13 subject countries (seven of the nine for pricing products 1 and 2 listed above (less Bosnia and Burma), with the addition of Bulgaria, India, and Poland).¹²⁹ Thus, the Commission's pricing data reflect that subject imports from all 12 subject countries for which importers submitted pricing data competed head-to-head with the domestic like product and subject imports from other subject sources for sales of at least one (and for seven of the subject countries, all three) of the Commission's pricing products. In addition, purchasers responding to the Commission's lost sales/lost revenue survey reported switching from purchasing the domestic like product to purchasing subject imports from five of the 13 subject countries: Indonesia, Kosovo, Mexico, Slovenia, and Spain.¹³⁰ Moreover, while U.S. importers reported no pricing data with respect to subject imports from the Philippines, purchaser *** reported sourcing from factories in the Philippines, as well as in Bulgaria, India, Indonesia, Kosovo, Mexico, Slovenia, Spain, and

¹²⁶ CR/PR at Table IV-6.

¹²⁷ CR/PR at Table IV-6.

¹²⁸ CR/PR at Tables V-6, V-7. Pricing product 1 is a memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than or equal to 10.0 inches. Pricing product 2 is a memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than or equal to 12.0 inches. CR/PR at V-9.

¹²⁹ CR/PR at Table V-8. Pricing product 3 is an Innerspring mattress (including mattresses with multiple cores and/or foam in addition to the innerspring), queen size, height (edge to edge) greater than or equal to 9.0 inches but less than or equal to 12.0 inches. CR/PR at V-9. Subject imports of product 3 from India were sold only in the final two quarters of the POI, while subject imports of product 3 from Slovenia were sold in very small quantities in only four quarters during the POI. CR/PR at Table V-8.

¹³⁰ CR/PR at Table V-20.

Thailand,¹³¹ suggesting a degree of fungibility between subject imports from the Philippines and subject imports from these other subject countries.

We are unpersuaded by Mexican Respondents' argument that the subject imports from Mexico purchased by IKEA somehow limit the fungibility of subject imports from Mexico with other subject imports and the domestic like product. The record indicates that IKEA accounted for ***, ** percent, of reported subject imports from Mexico in 2022.¹³² Out of the seven responding Mexican producers, the two Mexican producers that supply IKEA, Ureblock and Ikano, collectively accounted for ** percent of reported production in Mexico and ** percent of reported exports to the United States in 2022.¹³³ Thus, ** of reported subject imports from Mexico, and ** of reported exports from Mexico to the United States, were unrelated to IKEA in 2022. Furthermore, there is conflicting evidence on the record as to whether the mattresses sourced by IKEA from Mexico could not also be supplied by the domestic industry.¹³⁴ Given this, and the substantial volume of subject imports from Mexico that are not purchased by IKEA, we find that subject imports from Mexico are sufficiently fungible with the domestic like product and subject imports from the other subject sources for purposes of cumulation.

We are also unpersuaded by the government of India's argument that the allegedly limited range of mattresses exported by subject producers in India somehow limited the fungibility of subject imports from India and the domestic like product.¹³⁵ Contrary to the government of India's argument, most responding domestic producers and U.S. importers reported that subject imports from India were always or frequently interchangeable with domestically produced mattresses.¹³⁶ Further, the record indicates that subject imports from India overlapped with domestically produced mattresses with respect to U.S. shipments of MiBs, innerspring mattresses, and hybrid mattresses.¹³⁷ Thus, the record indicates that there

¹³¹ CR/PR at V-50.

¹³² CR/PR at Table IV-1. As noted, the importer questionnaire coverage for subject imports from Mexico was ** percent in 2022. CR/PR at IV-1.

¹³³ CR/PR at Table VII-34. The seven Mexican subject producers that submitted foreign producer questionnaire responses were estimated to have accounted for 74.5 percent of U.S. imports from Mexico and approximately half of production of mattresses in Mexico in 2022. CR/PR at VII-33. Mexican Respondents assert that ** percent of IKEA's subject imports from Mexico came from Ikano and Ureblock, while Ikano sold 100 percent of its production to IKEA during the POI, and Ureblock sold ** percent of its production to IKEA during the POI. Mexican Respondents' Brief at 44.

¹³⁴ See Petitioners' Postconference Brief, Exh. 1, Response to Staff Questions, at 1-3 and Exhs. 1.A through 1.C.; see also Conference Tr. at 125-26 (Welander); Mexican Respondents' Postconference Brief at 17-18.

¹³⁵ The Government of India's Postconference Brief at 3.

¹³⁶ CR/PR at Tables II-8, II-9.

¹³⁷ CR/PR at Tables IV-5, IV-6.

was a sufficient degree of fungibility between subject imports from India and the domestic like product for purposes of cumulation.

Channels of Distribution. U.S. producers sold primarily to retailers during the POI, with the percentage of U.S. shipments going to retailers during the 2020-2022 period ranging from *** percent to *** percent.¹³⁸ U.S. producers also sold significant quantities to end users, with the percentage of U.S. shipments going to end users during the 2020-2022 period ranging from *** percent to *** percent, and to distributors, with the percentage of U.S. shipments going to distributors during the 2020-2022 period ranging from *** percent to *** percent.¹³⁹

Responding importers of subject merchandise from Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Poland, Spain, and Taiwan also reported selling mattresses primarily to retailers during the POI. During the 2020-2022 period, the percentage of U.S. shipments going to retailers was *** percent for subject imports from Bulgaria, India, Kosovo, Poland and Spain, and ranged between *** percent and *** percent for subject imports from Burma, between *** percent and *** percent for subject imports from Indonesia, between *** percent and *** percent for subject imports from Italy, between *** and *** percent for subject imports from Mexico, and between *** and *** percent for subject imports from Taiwan.¹⁴⁰ By contrast, responding importers of subject merchandise from Bosnia and Slovenia primarily sold mattresses to distributors. In 2022, the percentage of U.S. shipments going to distributors was *** percent for Bosnia, while between 2020 and 2022, it ranged between *** percent and *** percent for subject imports from Slovenia.¹⁴¹ Thus, the domestic like product and subject imports from 10 of the 12 subject countries for which importers submitted data were sold primarily to retailers, with substantial overlap between the domestic like product and subject imports from the remaining two subject countries in terms of sales to distributors.¹⁴²

¹³⁸ CR/PR at Table II-1. U.S. producers sold substantial quantities through different retail channels during the 2020-2022 period, with the percentage of U.S. shipments going to retail Omni-channel ranging between *** percent and *** percent, the percentage going to retail brick and mortar ranging between *** percent and *** percent, and the percentage going to retail internet/online ranging between *** percent and *** percent. *Id.*

¹³⁹ CR/PR at Table II-1.

¹⁴⁰ CR/PR at Table II-1.

¹⁴¹ CR/PR at Table II-1. Even if Indian exporters predominantly cater to customers with limited networks and supply chains, as argued by the government of India, the record indicates that there was a sufficient overlap in the channels of distribution used by subject imports from India and those used by imports from nine other subject countries and the domestic like product, in that all were primarily sold to retailers. *Id.*

¹⁴² As previously discussed, the fact that IKEA accounted for *** of reported subject imports from Mexico in 2022 undermines Mexican Respondents' argument that the U.S. shipments of Mexican (Continued...)

Geographic Overlap. U.S. producers reported selling mattresses to all regions in the contiguous United States, as did importers of subject merchandise from all 12 subject countries for which importer data are available: Bosnia, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Poland, Slovenia, Spain, and Taiwan.¹⁴³ Although responding importers reported no imports of subject merchandise from the Philippines, official import statistics indicate that imports from Philippines, as well as imports from all 12 other subject countries, entered the United States through ports located in each of the West, East, and South regions.¹⁴⁴

Simultaneous Presence in Market. Subject imports from India, Indonesia, Italy, Mexico, the Philippines, Poland, Spain, and Taiwan were present in the U.S. market in all 39 months of the January 2020-March 2023 period of investigation, while subject imports from Bulgaria, and Slovenia were present in 32 of 39 months, subject imports from Kosovo were present in 31 of 39 months, subject imports from Burma were present in 25 of 39 months, and subject imports from Bosnia were present in 17 of 39 months.¹⁴⁵ Moreover, during January 2022-March 2023, the final 15 months of the POI, imports from all subject countries were present in the U.S. market in all 15 months, except that subject imports from Slovenia were present in 14 months.¹⁴⁶

Conclusion. The record of the preliminary phase of the investigations indicates that subject imports from Bosnia, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan are generally fungible with the domestic like product and each other. The record also indicates that imports from each of the subject countries and the domestic like product were generally sold in overlapping channels of distribution and geographic markets and were simultaneously present in the U.S. market during the POI. Because there appears to be a reasonable overlap of competition between and among subject imports from Bosnia, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan and the domestic like product, we cumulate subject imports from these sources for its analysis of whether there is a reasonable indication of material injury by reason of subject imports.

producers Ureblock and Ikano going to IKEA stores establish a different channel of distribution for all subject imports from Mexico. The *** of subject imports from Mexico that go to retail channels but do not go to IKEA stores are sufficient to indicate an overlap in channels of distribution with the domestic like product and subject imports from other sources. CR/PR at Table II-1.

¹⁴³ CR/PR at II-2. As previously noted, the Commission did not receive any importer questionnaire data with respect to subject imports from the Philippines. CR/PR at II-5 n.9.

¹⁴⁴ CR/PR at Table IV-8.

¹⁴⁵ CR/PR at Table IV-9.

¹⁴⁶ CR/PR at Table IV-9

VII. Reasonable Indication of Material Injury by Reason of Subject Imports

A. Legal Standard

In the preliminary phase of antidumping and countervailing duty investigations, the Commission determines whether there is a reasonable indication that an industry in the United States is materially injured or threatened with material injury by reason of the imports under investigation.¹⁴⁷ In making this determination, the Commission must consider the volume of subject imports, their effect on prices for the domestic like product, and their impact on domestic producers of the domestic like product, but only in the context of U.S. production operations.¹⁴⁸ The statute defines “material injury” as “harm which is not inconsequential, immaterial, or unimportant.”¹⁴⁹ In assessing whether there is a reasonable indication that the domestic industry is materially injured by reason of subject imports, we consider all relevant economic factors that bear on the state of the industry in the United States.¹⁵⁰ No single factor is dispositive, and all relevant factors are considered “within the context of the business cycle and conditions of competition that are distinctive to the affected industry.”¹⁵¹

Although the statute requires the Commission to determine whether there is a reasonable indication that the domestic industry is “materially injured or threatened with material injury by reason of” unfairly traded imports,¹⁵² it does not define the phrase “by reason of,” indicating that this aspect of the injury analysis is left to the Commission’s reasonable exercise of its discretion.¹⁵³ In identifying a causal link, if any, between subject imports and material injury to the domestic industry, the Commission examines the facts of record that relate to the significance of the volume and price effects of the subject imports and any impact of those imports on the condition of the domestic industry. This evaluation under the “by reason of” standard must ensure that subject imports are more than a minimal or

¹⁴⁷ 19 U.S.C. §§ 1671b(a), 1673b(a).

¹⁴⁸ 19 U.S.C. § 1677(7)(B). The Commission “may consider such other economic factors as are relevant to the determination” but shall “identify each {such} factor ... and explain in full its relevance to the determination.” 19 U.S.C. § 1677(7)(B).

¹⁴⁹ 19 U.S.C. § 1677(7)(A).

¹⁵⁰ 19 U.S.C. § 1677(7)(C)(iii).

¹⁵¹ 19 U.S.C. § 1677(7)(C)(iii).

¹⁵² 19 U.S.C. §§ 1671b(a), 1673b(a).

¹⁵³ *Angus Chemical Co. v. United States*, 140 F.3d 1478, 1484-85 (Fed. Cir. 1998) (“{T}he statute does not ‘compel the commissioners’ to employ {a particular methodology}.”), *aff’g*, 944 F. Supp. 943, 951 (Ct. Int’l Trade 1996).

tangential cause of injury and that there is a sufficient causal, not merely a temporal, nexus between subject imports and material injury.¹⁵⁴

In many investigations, there are other economic factors at work, some or all of which may also be having adverse effects on the domestic industry. Such economic factors might include nonsubject imports; changes in technology, demand, or consumer tastes; competition among domestic producers; or management decisions by domestic producers. The legislative history explains that the Commission must examine factors other than subject imports to ensure that it is not attributing injury from other factors to the subject imports, thereby inflating an otherwise tangential cause of injury into one that satisfies the statutory material injury threshold.¹⁵⁵ In performing its examination, however, the Commission need not isolate the injury caused by other factors from injury caused by unfairly traded imports.¹⁵⁶ Nor does

¹⁵⁴ The Federal Circuit, in addressing the causation standard of the statute, observed that “{a}s long as its effects are not merely incidental, tangential, or trivial, the foreign product sold at less than fair value meets the causation requirement.” *Nippon Steel Corp. v. USITC*, 345 F.3d 1379, 1384 (Fed. Cir. 2003). This was further ratified in *Mittal Steel Point Lisas Ltd. v. United States*, 542 F.3d 867, 873 (Fed. Cir. 2008), where the Federal Circuit, quoting *Gerald Metals, Inc. v. United States*, 132 F.3d 716, 722 (Fed. Cir. 1997), stated that “this court requires evidence in the record ‘to show that the harm occurred ‘by reason of’ the LTFV imports, not by reason of a minimal or tangential contribution to material harm caused by LTFV goods.’” See also *Nippon Steel Corp. v. United States*, 458 F.3d 1345, 1357 (Fed. Cir. 2006); *Taiwan Semiconductor Industry Ass’n v. USITC*, 266 F.3d 1339, 1345 (Fed. Cir. 2001).

¹⁵⁵ SAA at 851-52 (“{T}he Commission must examine other factors to ensure that it is not attributing injury from other sources to the subject imports.”); S. Rep. 96-249 at 75 (1979) (the Commission “will consider information which indicates that harm is caused by factors other than less-than-fair-value imports.”); H.R. Rep. 96-317 at 47 (1979) (“in examining the overall injury being experienced by a domestic industry, the ITC will take into account evidence presented to it which demonstrates that the harm attributed by the petitioner to the subsidized or dumped imports is attributable to such other factors;” those factors include “the volume and prices of nonsubsidized imports or imports sold at fair value, contraction in demand or changes in patterns of consumption, trade restrictive practices of and competition between the foreign and domestic producers, developments in technology and the export performance and productivity of the domestic industry”); accord *Mittal Steel*, 542 F.3d at 877.

¹⁵⁶ SAA at 851-52 (“{T}he Commission need not isolate the injury caused by other factors from injury caused by unfair imports.”); *Taiwan Semiconductor Industry Ass’n*, 266 F.3d at 1345 (“{T}he Commission need not isolate the injury caused by other factors from injury caused by unfair imports Rather, the Commission must examine other factors to ensure that it is not attributing injury from other sources to the subject imports.” (emphasis in original)); *Asociacion de Productores de Salmon y Trucha de Chile AG v. United States*, 180 F. Supp. 2d 1360, 1375 (Ct. Int’l Trade 2002) (“{t}he Commission is not required to isolate the effects of subject imports from other factors contributing to injury” or make “bright-line distinctions” between the effects of subject imports and other causes.); see also *Softwood Lumber from Canada*, Inv. Nos. 701-TA-414 and 731-TA-928 (Remand), USITC Pub. 3658 at 100-01 (Dec. 2003) (Commission recognized that “{i}f an alleged other factor is found not to have or threaten to have injurious effects to the domestic industry, *i.e.*, it is not an ‘other causal factor,’ then there is nothing to (Continued...)

the “by reason of” standard require that unfairly traded imports be the “principal” cause of injury or contemplate that injury from unfairly traded imports be weighed against other factors, such as nonsubject imports, which may be contributing to overall injury to an industry.¹⁵⁷ It is clear that the existence of injury caused by other factors does not compel a negative determination.¹⁵⁸

Assessment of whether material injury to the domestic industry is “by reason of” subject imports “does not require the Commission to address the causation issue in any particular way” as long as “the injury to the domestic industry can reasonably be attributed to the subject imports.”¹⁵⁹ The Commission ensures that it has “evidence in the record” to “show that the harm occurred ‘by reason of’ the LTFV imports,” and that it is “not attributing injury from other sources to the subject imports.”¹⁶⁰ The Federal Circuit has examined and affirmed various Commission methodologies and has disavowed “rigid adherence to a specific formula.”¹⁶¹

The question of whether the material injury threshold for subject imports is satisfied notwithstanding any injury from other factors is factual, subject to review under the substantial

further examine regarding attribution to injury”), citing *Gerald Metals*, 132 F.3d at 722 (the statute “does not suggest that an importer of LTFV goods can escape countervailing duties by finding some tangential or minor cause unrelated to the LTFV goods that contributed to the harmful effects on domestic market prices.”).

¹⁵⁷ S. Rep. 96-249 at 74-75; H.R. Rep. 96-317 at 47.

¹⁵⁸ See *Nippon Steel Corp.*, 345 F.3d at 1381 (“an affirmative material-injury determination under the statute requires no more than a substantial-factor showing. That is, the ‘dumping’ need not be the sole or principal cause of injury.”).

¹⁵⁹ *Mittal Steel*, 542 F.3d at 876 &78; see also *id.* at 873 (“While the Commission may not enter an affirmative determination unless it finds that a domestic industry is materially injured ‘by reason of’ subject imports, the Commission is not required to follow a single methodology for making that determination ... {and has} broad discretion with respect to its choice of methodology.”), citing *United States Steel Group v. United States*, 96 F.3d 1352, 1362 (Fed. Cir. 1996) and S. Rep. 96-249 at 75. In its decision in *Swift-Train v. United States*, 793 F.3d 1355 (Fed. Cir. 2015), the Federal Circuit affirmed the Commission’s causation analysis as comporting with the Court’s guidance in *Mittal*.

¹⁶⁰ *Mittal Steel*, 542 F.3d at 873 (quoting from *Gerald Metals*, 132 F.3d at 722), 877-79. We note that one relevant “other factor” may involve the presence of significant volumes of price-competitive nonsubject imports in the U.S. market, particularly when a commodity product is at issue. In appropriate cases, the Commission collects information regarding nonsubject imports and producers in nonsubject countries in order to conduct its analysis.

¹⁶¹ *Nucor Corp. v. United States*, 414 F.3d 1331, 1336, 1341 (Fed. Cir. 2005); see also *Mittal Steel*, 542 F.3d at 879 (“*Bratsk* did not read into the antidumping statute a Procrustean formula for determining whether a domestic injury was ‘by reason’ of subject imports.”).

evidence standard.¹⁶² Congress has delegated this factual finding to the Commission because of the agency's institutional expertise in resolving injury issues.¹⁶³

B. Conditions of Competition and the Business Cycle

The following conditions of competition inform our analysis of whether there is a reasonable indication of material injury by reason of subject imports.

1. Demand Conditions

U.S. demand for mattresses is correlated with housing activity, as indicated by the number of housing starts.¹⁶⁴ End users of mattresses include retail consumers and also institutional customers such as hotels and hospitals.¹⁶⁵

A majority of responding U.S. producers (13 of 22) reported that U.S. demand for mattress decreased (most reporting a decrease with fluctuations) during the POI. Responding importers were more divided, with 13 of 30 reporting a decrease in U.S. demand, nine reporting an increase, and eight reporting no change.¹⁶⁶

The parties agree that the COVID-19 outbreak and related lockdowns in early 2020 initially caused a sharp downturn in U.S. demand for mattresses, and that demand surged later in 2020 as home spending increased before subsequently declining in 2022.¹⁶⁷ U.S. housing starts declined by 41.2 percent between January and April 2020, but rapidly recovered, increasing by 14.7 percent between January 2020 and April 2022. After peaking in April 2022, however, housing starts declined irregularly through the end of the POI in March 2023, with an overall decline of 12.2 decline during the POI.¹⁶⁸

According to petitioner Leggett & Platt, demand for MiBs has generally been growing faster than demand for FPMs, and demand for hybrid and foam mattresses has generally been growing faster than demand for innerspring mattresses, but there is currently reduced demand

¹⁶² We provide in our discussion below a full analysis of other factors alleged to have caused any material injury experienced by the domestic industry.

¹⁶³ *Mittal Steel*, 542 F.3d at 873; *Nippon Steel Corp.*, 458 F.3d at 1350, citing *U.S. Steel Group*, 96 F.3d at 1357; S. Rep. 96-249 at 75 (“The determination of the ITC with respect to causation is ... complex and difficult, and is a matter for the judgment of the ITC.”).

¹⁶⁴ CR/PR at II-11.

¹⁶⁵ CR/PR at II-10.

¹⁶⁶ CR/PR at Table II-5.

¹⁶⁷ CR/PR at II-11; Conference Tr. at 24 (Hagale), 80-81 (Rhea, Hagale, Prado), 134 (Herrera). 145-46 (Anderson); Mexican Respondents' Postconference Br. at 9-10.

¹⁶⁸ CR/PR at II-11 and Table II-4.

for all mattress types in all types of packaging.¹⁶⁹ During the POI, U.S. shipments of both MiBs and FPM's declined overall despite increases in 2021, but the decline in U.S. shipments of FPMs was greater. Total U.S. shipments of FPMs declined by *** percent between 2020 and 2022 and were *** percent lower in interim 2023 than in interim 2022.¹⁷⁰ Total U.S. shipments of MiBs declined by *** percent between 2020 and 2022 and were *** percent lower in interim 2023 than in interim 2022.¹⁷¹

Apparent U.S. consumption of mattresses by quantity declined by 9.7 percent between 2020 and 2022, falling from 32.5 million units in 2020 to 31.6 million units in 2021 and 29.4 million units in 2022; it was 6.4 million units in interim 2023, as compared with 8.3 million units in interim 2022.¹⁷²

2. Supply Conditions

The domestic industry was the largest supplier of mattresses to the U.S. market during the POI. Its market share declined by 0.1 percentage points between 2020 and 2022, increasing from 47.8 percent of apparent U.S. consumption in 2020 to 53.6 percent in 2021 and then falling to 47.7 percent in 2022. Its market share was 5.2 percentage points higher in interim 2023, at 51.3 percent, compared with interim 2022, at 46.2 percent.¹⁷³

Twenty-one responding domestic producers reported producing mattresses in the United States.¹⁷⁴ The domestic industry reported U.S. commercial shipments of all types and sizes of mattresses, including innerspring, non-innerspring, and hybrid mattresses, and crib/toddler size mattresses.¹⁷⁵ The industry also made U.S. commercial shipments of mattresses in both MiB and FPM packaging formats. The share of U.S. producers' shipments that were MiBs continuously increased from *** percent in 2020 to *** percent in 2021 and *** percent in 2022; it was higher in interim 2023, at *** percent, than in interim 2022, at *** percent.¹⁷⁶ U.S. producers' share of total U.S. shipments of MiBs in 2022 was *** percent,

¹⁶⁹ Conference Tr. at 23 (Hagale).

¹⁷⁰ Total U.S. shipments of FPMs increased from *** units in 2020 to *** units in 2021, and then declined to *** units in 2022; U.S. shipments of FPMs were lower, at *** units, in interim 2023, as compared with *** units in interim 2022. CR/PR at Table F-2.

¹⁷¹ Total U.S. shipments of MiBs increased from *** units in 2020 to *** units in 2021, but then declined to *** units in 2022; U.S. shipments of MiBs were lower, at *** units, in interim 2023, as compared with *** units in interim 2022. CR/PR at Table F-1.

¹⁷² CR/PR at Tables IV-10, C-1.

¹⁷³ CR/PR at Tables IV-10, C-1.

¹⁷⁴ CR/PR at III-1.

¹⁷⁵ CR/PR at Table IV-6; Conference Tr. at 24 (Hagale).

¹⁷⁶ CR/PR at Table II-7.

while subject imports accounted for *** percent, and nonsubject imports accounted for *** percent.¹⁷⁷ U.S. producers' share of total U.S. shipments of FPMs in 2022 was *** percent, while subject imports accounted for *** percent and nonsubject imports accounted for *** percent.¹⁷⁸

Several U.S. firms opened or expanded (or re-opened) U.S. mattress production facilities during the POI, including Ashley, Zinus USA, Bedding Industries of America, Soft-Tex International, ***.¹⁷⁹ However, several firms reported closing U.S. production facilities during the POI, including Corsicana, FXI, and Serta Simmons,¹⁸⁰ and a number of firms reported temporary shutdowns of production facilities, including ***.¹⁸¹

Several firms reported acquisitions during the POI: Brooklyn Bedding and Helix Sleep were acquired by Cerebrus Capital Management in 2021 and then acquired Bear Mattress in 2022, Corsicana acquired Symbol Mattress in 2021, FXI merged with Innocor, Inc. in 2020, Future Foam acquired three foam production facilities in 2020 and one foam fabrication facility, and ***.¹⁸² In addition, Mexican Respondents have submitted information indicating that Leggett & Platt acquired Kayfoam in 2021, Corsicana was acquired by Blue Torch Finance in 2022, which permitted Corsicana to emerge from bankruptcy, and Carpenter acquired Recitel, a producer of engineered foam, in 2023.¹⁸³

Two domestic producers declared bankruptcy during the POI. Petitioner Corsicana filed for Chapter 11 bankruptcy protection in June 2022 and emerged from the Chapter 11 proceeding in September 2022.¹⁸⁴ Petitioner Serta Simmons, after negotiating a restructuring of debt to recapitalize in 2020, filed for Chapter 11 bankruptcy protection in January 2023 and emerged from the Chapter 11 proceeding in June 2023.¹⁸⁵

The domestic industry's practical capacity increased by 5.5 percent between 2020 and 2022. Practical capacity increased from 21.3 million units in 2020 to 23.2 million units in 2021, and then declined to 22.5 million units in 2022; it was lower in interim 2023, at 5.5 million units,

¹⁷⁷ CR/PR at Table IV-5.

¹⁷⁸ CR/PR at Table IV-5.

¹⁷⁹ CR/PR at Tables III-3, III-4; Petitioners' Postconference Brief at 35 n.95. In addition, Brooklyn Bedding broke ground on a new production facility in 2021. Petitioners' Postconference Brief at 35 n.95.

¹⁸⁰ Conference Tr. at 22 (Rhea), 28 (Prado), 35 (Thigpen); CR/PR at Tables III-3, III-4; see Petitioners' Postconference Brief at 38-39.

¹⁸¹ CR/PR at Table III-4. A number of U.S. facilities were shut down ***. *Id.*

¹⁸² CR/PR at Tables III-3, III-4; Conference Tr. at 34 (Thigpen).

¹⁸³ Mexican Respondents' Postconference Brief at 12-15.

¹⁸⁴ Conference Tr. at 22 (Rhea); CR/PR at Table VI-12; see Petitioners' Postconference Brief at 38-39; Mexican Respondents' Postconference Brief at 13, 36-38 and Exhs. 11, 13.

¹⁸⁵ Conference Tr. at 30 (Prado); CR/PR at Table VI-14; see Petitioners' Postconference Brief at 38; Mexican Respondents' Postconference Brief at 13, 36-38 and Exh. 10, 13.

compared with interim 2022, at 5.8 million units.¹⁸⁶ U.S. producers identified various constraints on their practical capacity, with 10 firms citing “existing labor force” as a constraint,¹⁸⁷ six firms citing “supply of material inputs,” and five firms each citing “logistics/transportation,” and “other constraints.”¹⁸⁸ While a majority of responding U.S. producers (11 of 21) reported experiencing supply constraints during the POI, most importers (17 of 24) reported that they had not experienced supply constraints.¹⁸⁹ The reported supply constraints included mattress shortages due to the COVID-19 pandemic (including factory shutdowns, port congestion and closures, high shipping costs, and inputs being diverted to produce personal protective equipment), and shortages of foam, chemicals, and other raw materials, that reduced production, including the rationing of foam due to adverse weather events.¹⁹⁰ Several adverse weather events caused supply constraints for domestic producers, after hurricanes in the fall of 2020 and severe cold weather in Texas in the first quarter of 2021 (in particular a “big freeze” that occurred around February 2021), caused production shutdowns for some Gulf Coast chemical producers that supplied necessary chemicals for foam production to U.S. mattress producers.¹⁹¹ These shutdowns led to a shortage of the chemicals and a resulting allocation of foam supplies to mattress producers in 2021, causing some chemical suppliers and U.S. producers to declare *force majeure*.¹⁹²

Following affirmative determinations by the Commission and Commerce in *Mattresses I*, on December 16, 2019, Commerce issued an antidumping duty order on imports of mattresses from China.¹⁹³ Moreover, on September 24, 2018, imports of mattresses from China described in HTS subheadings 9404.21.00, 9404.29.10, and 9404.29.90 became subject to an additional 25 percent *ad valorem* duty under Section 301 of the Trade Act of 1974, which has remained in effect throughout the POI of these investigations.¹⁹⁴ Following affirmative determinations by the Commission and Commerce in *Mattresses II*, on May 14, 2021, Commerce issued a

¹⁸⁶ CR/PR at Tables III-5, C-1.

¹⁸⁷ CR/PR at Table III-6. ***. *Id.* As previously noted, *** reported that it had ***. CR/PR at Table III-15.

¹⁸⁸ CR/PR at Table III-6.

¹⁸⁹ CR/PR at II-10.

¹⁹⁰ CR/PR at II-10.

¹⁹¹ CR/PR at Table III-4, V-4; Conference Tr. at 35, 97 (Thigpen), 134-35 (Herrera), 145 (Anderson); Mexican Respondents’ Postconference Brief Exh. 12 (news articles); see *Mattresses II*, USITC Pub. 5191 at V-2.

¹⁹² CR/PR at Table III-4. U.S. producers *** reported weather-related supply constraints. ***. *Id.*; see Conf Tr. at 23 (Hagale).

¹⁹³ *Mattresses From the People’s Republic of China: Antidumping Duty Order*, 84 Fed. Reg. 68395 (Dec. 16, 2019).

¹⁹⁴ CR/PR at I-9.

countervailing duty order on imports of mattresses from China,¹⁹⁵ and antidumping duty orders on imports of mattresses from Cambodia, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam.¹⁹⁶

Following the issuance of the orders from *Mattresses II* in 2021, there was a large shift in the composition of imports in the U.S. market, as cumulated subject imports in these investigations sharply increased in both volume and market share, while nonsubject imports correspondingly declined in both volume and market share.¹⁹⁷ The volume of cumulated subject imports increased by 108.0 percent between 2020 and 2022, while the volume of nonsubject imports declined by 81.2 percent over the same period.¹⁹⁸ Similarly, between 2020 and 2022, the market share of cumulated subject imports increased by 25.8 percentage points, while the market share of nonsubject imports declined by 25.7 percentage points.¹⁹⁹

Petitioners contend that subject imports in these investigations often originate from producers and/or importers involved in the prior investigations of mattresses or their corporate affiliates, listing 20 firms that they contend are importers of subject merchandise in these investigations and were also importers of mattresses from countries subject to the previous *Mattresses I* and *Mattresses II* investigations.²⁰⁰ Petitioners also list six firms that they contend

¹⁹⁵ *Mattresses From the People's Republic of China: Countervailing Duty Order*, 86 Fed. Reg. 26463 (May 14, 2021).

¹⁹⁶ *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 Fed. Reg. 26460 (May 14, 2021).

¹⁹⁷ The record indicates that imports from most nonsubject countries subject to order under *Mattresses II* sharply declined between 2020 and 2021, while subject imports from most countries dramatically increased during the POI. For example, among nonsubject countries subject to the *Mattresses II* orders, imports from Vietnam fell from 3.9 million units in 2020 to 1.1 million units in 2021, imports from Malaysia fell from 2.0 million units in 2020 to 254,470 units in 2021, imports from Cambodia fell from 1.1 million units in 2020 to 17,317 units in 2021, and imports from Thailand fell from 1.1 million units in 2020 to 21,858 units in 2021. CR/PR at Table E-1. By contrast, subject imports from Mexico more than doubled from 1.3 million units in 2020 to 3.4 million units in 2022, subject imports from Taiwan increased by 387.4 percent from 305,533 units in 2020 to 1.5 million units in 2022, subject imports from Kosovo increased by 3,517.9 percent from 43,752 units in 2020 to 1.6 million units in 2021, subject imports from Spain increased by 2,257.6 percent from 19,589 units in 2020 to 461,827 units in 2022, subject imports from India increased by 4,293.9 percent from 6,128 units in 2020 to 269,256 units in 2022, and subject imports from Burma increased by 80,283.0 percent from 194 units in 2020 to 155,943 units in 2022. CR/PR at Table C-1.

¹⁹⁸ CR/PR at Table C-1.

¹⁹⁹ CR/PR at Table C-1.

²⁰⁰ Petitioners' Postconference Brief at 36 n.99. *** of the importers listed by petitioners reported importing subject merchandise during the current POI from Indonesia, which was a subject country in *Mattresses II*, as well as being a subject country in the current investigations. CR/PR at Table IV-1.

are subject producers in one or more subject countries in these investigations with affiliated foreign producers in countries that were subject to the *Mattresses I* and *Mattresses II* investigations.²⁰¹

Subject imports began the POI as the third largest source of mattresses in the U.S. market but became the second largest source starting in 2021. The market share of subject imports increased from 19.8 percent of apparent U.S. consumption in 2020 to 37.5 percent in 2021 and 45.5 percent in 2022; subject import market share was lower in interim 2023, at 42.5 percent, compared with interim 2022, at 44.6 percent.²⁰²

Nonsubject imports began the POI as the second largest source of mattresses in the U.S. market but became the third largest source starting in 2021. Nonsubject imports' market share fell from 32.4 percent of apparent U.S. consumption in 2020 to 8.9 percent in 2021 and 6.7 percent in 2022; their market share was lower in interim 2023, at 6.1 percent, compared with interim 2022, at 9.2 percent.²⁰³ The largest sources of nonsubject imports in 2022 were Vietnam and Canada.²⁰⁴

3. Substitutability and Other Conditions

Based on the record in the preliminary phase of these investigations, we find that there is a moderately high degree of substitutability between cumulated subject imports and the domestic like product.²⁰⁵ Most responding U.S. producers reported that U.S. product was always substitutable with mattresses from subject sources,²⁰⁶ while most responding importers reported that U.S. produced mattresses were either always or frequently interchangeable with mattresses from subject sources.²⁰⁷ Among the factors that firms identified as reducing interchangeability were mattress quality, supply, technology, and consumer preference.²⁰⁸

In *Mattresses I* and *Mattresses II*, the Commission found that subject imports of MiBs compete with domestically produced FPMs.²⁰⁹ We find that the record in these investigations continues to support this finding, and that there is no probative evidence on the record to the

²⁰¹ Petitioners' Postconference Brief at 36 n.99.

²⁰² CR/PR at Tables IV-10, C-1. Thus, the market share of cumulated subject imports increased 25.8 percentage points from 2020 to 2022. *Id.*

²⁰³ CR/PR at Tables IV-10, C-1.

²⁰⁴ CR/PR at II-10. *But see* CR/PR at III-20 n.8 (***)

²⁰⁵ CR/PR at II-15.

²⁰⁶ CR/PR at Table II-8

²⁰⁷ CR/PR at Table II-9.

²⁰⁸ CR/PR at II-18.

²⁰⁹ *Mattresses I*, USITC Pub. 5000 at 37; *Mattresses II*, USITC Pub. 5191 at 32.

contrary.²¹⁰ As noted, a majority of responding U.S. producers (11 of 20) reported that MiBs were always interchangeable with other types of mattresses (*i.e.*, FPMs). A majority of responding importers (16 of 28) reported that MiBs were always or frequently interchangeable with FPMs.²¹¹

As previously noted, the domestic like product and subject imports are generally sold in similar channels of distribution, in that the domestic like product and subject imports from 10 of the 12 subject countries for which importers submitted data (Bulgaria, Burma, India, Indonesia Italy, Kosovo, Mexico, Poland, Spain, and Taiwan) were sold primarily to retailers, with substantial overlap between the domestic like product and subject imports from Bosnia and Slovenia in terms of sales to distributors.²¹² Within the retail channel of distribution, there was substantial overlap between U.S. shipments of the domestic like product and cumulated subject imports to all three types of retailers, including brick and mortar, internet, and omni-channel (*i.e.*, both brick and mortar and internet) retailers, although the domestic industry had a relatively greater focus on brick and mortar retailers while cumulated subject imports had a relatively greater focus on internet retailers. In 2022, the domestic industry made *** percent of its U.S. shipments to brick and mortar retailers, *** percent to internet retailers, and *** percent to omni-channel retailers.²¹³ That same year, responding U.S. importers made *** percent of their U.S. shipments of cumulated subject imports to brick and mortar retailers, *** percent to internet retailers, and *** percent to omni-channel retailers.²¹⁴

The record shows that price is an important factor in purchasing decisions for mattresses, although non-price factors are also important. Purchasers responding to the Commission's lost sales and lost revenue survey identified quality, lead times, price, availability/manufacturing capacity, features/assortment, trust, and responsible sourcing requirements as the main factors that they considered in making purchasing decisions for mattresses.²¹⁵ Three of the four responding purchasers that reported that they purchased

²¹⁰ We also note that the share of U.S. producers' shipments that were MiBs continuously increased from *** percent in 2020 to *** percent in 2021 and *** percent in 2022; it was higher in interim 2023, at *** percent, than in interim 2022, at *** percent.²¹⁰ CR/PR at Table II-7; *see also* section VII.B.2, *supra*.

²¹¹ CR/PR at Table II-6; Conference Tr. at 20 (Rhea) (“{a}ll of these types of mattresses, whether foam, innerspring, or hybrid, can {be} and are sold flat or compressed in a box. . . . All such mattresses are interchangeable, whether foam, innerspring, or hybrid, regardless of how they are packaged”); 24 (Hagale) (“while mattresses are sold in a variety of styles and packaging, all mattresses are highly interchangeable as they all serve the ultimate end purpose, which is providing a good night of sleep”).

²¹² CR/PR at Table II-1.

²¹³ CR/PR at Table II-1.

²¹⁴ CR/PR at Table II-1.

²¹⁵ CR/PR at II-15, V-46.

subject imports instead of the domestic like product during the POI also reported that price was a primary reason for that choice.²¹⁶ Almost all responding U.S. producers reported that differences other than price between domestically produced mattresses and those from subject countries were “never” significant.²¹⁷ Responding importers reported a wider range of answers. For comparisons of domestically produced mattresses with subject imports from five subject countries (Bosnia, Italy, Kosovo, Mexico, and Spain), majorities of responding importers reporting that nonprice differences were “sometimes” or “never” significant. For comparisons of domestically produced mattresses with subject imports from seven other subject countries (Bulgaria, Burma, India, Indonesia, the Philippines, Slovenia, and Taiwan), responding importers were evenly divided between those reporting that non-price differences were “always” or “frequently” significant and those reporting that non-price differences were “sometimes” or “never” significant. With respect to the comparison of domestically produced mattresses with subject imports from Poland, a majority of responding importers (2 of 3) reported that non-price differences were “always” significant, while the other importer reported that they were “never” significant.²¹⁸

The domestic industry primarily sold mattresses produced-to-order, while importers of subject merchandise primarily made sales from U.S. inventory. Responding U.S. mattress producers made 78.8 percent of their U.S. shipments in 2022 produced-to-order, and 21.2 percent of their shipments from inventory. By contrast, responding importers made 95.3 percent of their U.S. shipments from their U.S. inventories, 3.5 percent from foreign inventory, and 1.2 percent produced-to-order.²¹⁹ U.S. producers reported making *** percent of their U.S. shipments on the spot market in 2022, *** percent through long-term contracts, *** percent through annual contracts, and *** percent through short-term contracts.²²⁰ U.S. importers reported making *** percent of their U.S. shipments on the spot market in 2022, *** through short-term contracts, *** percent though long-term contracts, and *** percent through annual contracts.²²¹

²¹⁶ CR/PR at V-46, Table V-18.

²¹⁷ CR/PR at Table II-10.

²¹⁸ CR/PR at Table II-11.

²¹⁹ CR/PR at II-15. U.S. producers’ lead times for produced-to-order sales averaged seven days, while their lead times for sales from inventory averaged four days. Importers’ average lead times for sales from inventory were four days, for produced-to-order sales 63 days, and for sales from foreign inventories 46 days. *Id.*

²²⁰ CR/PR at Table V-4.

²²¹ CR/PR at Table V-4.

Raw materials accounted for a substantial majority of U.S. producers' cost of producing mattresses during the POI, ranging from 76.3 percent to 78.0 percent of their total cost of goods sold ("COGS") for mattresses.²²² The raw materials used in the production of mattresses vary depending on the type of mattress being produced. Innerspring and hybrid mattresses use springs of iron or steel, usually made of wire drawn from wire rod, while foam mattresses do not. All three mattress types typically use some foam in various thicknesses, densities, and in various amounts, with foam mattresses consisting exclusively of one or more types of foam. The three primary types of foam used are polyurethane, viscoelastic (*i.e.*, "memory foam"), and latex. The raw materials used to make foam include TDI (toluene diisocyanate), MDI (methylene diphenyl diisocyanate), and polyol.²²³

Wire rod costs are approximated by the costs of iron and steel scrap. The producers' price index for iron and steel scrap increased irregularly from January 2020 to March-April 2022, then decreased irregularly through June 2023, for an overall increase of 55 percent from January 2020 to March 2023.²²⁴ The cost of MDI, polyols, and TDI increased irregularly from September 2020 through July 2022 for pure MDI, from October 2020 through May 2022 for polyols, and from July 2020-August 2021 for TDI. Costs of these chemicals then decreased irregularly through May 2023. The increased costs of these chemicals during the 2020-2022 period reflected shortages caused, in part, by hurricanes in the Gulf of Mexico during August-November 2020 and a deep freeze in Texas in early 2021 that affecting chemical producers located on the Gulf Coast.²²⁵

Most responding U.S. producers and importers indicated that raw material costs had increased over the POI.²²⁶ A number of responding U.S. producers and importers reported being unable to pass on raw material costs increases through increased mattress prices.²²⁷

C. Volume of Subject Imports

Section 771(7)(C)(i) of the Tariff Act provides that the "Commission shall consider whether the volume of imports of the merchandise, or any increase in that volume, either in absolute terms or relative to production or consumption in the United States, is significant."²²⁸

²²² CR/PR at V-1.

²²³ CR/PR at V-1.

²²⁴ CR/PR at V-1, Figure V-1, Table V-1.

²²⁵ CR/PR at V-3, Table V-2, Figure V-2.

²²⁶ CR/PR at V-6.

²²⁷ CR/PR at V-6 to V-7; Conference Tr. at 22 (Rhea); *see* Petitioners' Postconference Brief, Exh. 1, Response to Staff Questions, at 5.

²²⁸ 19 U.S.C. § 1677(7)(C)(i).

Cumulated subject imports, by volume, increased by 108.0 percent between 2020 and 2022, increasing from 6.4 million units in 2020 to 11.9 million units in 2021 and 13.4 million units in 2022; cumulated subject imports were 2.7 million units in interim 2023, compared with 3.7 million units in interim 2022.²²⁹

Cumulated subject imports increased as a share of apparent U.S. consumption by 25.8 percentage points between 2020 and 2022, from 19.8 percent of apparent U.S. consumption in 2020 to 37.5 percent in 2021 and 45.5 percent in 2022.²³⁰ Cumulated subject imports' market share was 42.5 percent in interim 2023, compared with 44.6 percent in interim 2022.²³¹

Cumulated subject imports also increased as a ratio to domestic industry production during the POI, from 40.5 percent in 2020 to 69.3 percent in 2021 and 95.0 percent in 2022; the ratio was 77.3 percent in interim 2023, compared with 90.9 percent in interim 2022.²³²

Based on the record in the preliminary phase of these investigations, we find that the volume of cumulated subject imports and the increase in that volume are significant in absolute terms and relative to production and consumption in the United States.²³³

²²⁹ CR/PR at Tables IV-2, C-1.

²³⁰ CR/PR at Tables IV-10, C-1.

²³¹ CR/PR at Tables IV-2, C-1.

²³² CR/PR at Table IV-2. Thus, cumulated subject imports as a ratio to U.S. production increased by 55.0 percentage points between 2020 and 2022. *Id.*

²³³ As previously noted, Mexican Respondents argue that the Commission should "heavily discount" the volume of subsidized imports from Indonesia in its volume analysis, because, in their view, the alleged Indonesia subsidy programs as to which Commerce has initiated the countervailing duty investigation are without merit and are likely to result in an overall *de minimis* subsidy rate. They further argue that, since imports from Indonesia are subject to an antidumping duty order under *Mattresses II* and thus are presumed to be fairly traded, petitioners' countervailing duty allegations with respect to Indonesia are an improper attempt to "artificially" increase subject import volumes by including the large volume of fairly traded imports from Indonesia. Mexican Respondents' Postconference Brief at 24-26.

However, Commerce has initiated the countervailing duty investigation with respect to subject imports from Indonesia, as well as antidumping investigations with respect to subject imports from 12 other countries. The Commission must conduct its investigations with respect to the subject countries as to which Commerce has initiated investigations, and has no basis to look beyond Commerce's notices of initiation. As Mexican Respondents' counsel acknowledged at the conference, Commerce, not the Commission, investigates the countervailability and margins of alleged subsidy programs. Conference Tr. at 139 (Kahn). There is no basis in the statute for the Commission to discount the volume of subject imports from Indonesia based on the Mexican Respondents' views on the merits of petitioners' subsidy allegations. Accordingly, we decline the Mexican Respondents' invitation for us to do so.

D. Price Effects of the Subject Imports

Section 771(7)(C)(ii) of the Tariff Act provides that, in evaluating the price effects of subject imports, the Commission shall consider whether –

(I) there has been significant price underselling by the imported merchandise as compared with the price of domestic like products of the United States, and

(II) the effect of imports of such merchandise otherwise depresses prices to a significant degree or prevents price increases, which otherwise would have occurred, to a significant degree.²³⁴

As discussed in section VII.B.3 above, we find that there is a moderately high degree of substitutability between cumulated subject imports and the domestic like product, and that price is an important factor in purchasing decisions for mattresses.

The Commission collected quarterly quantity and f.o.b. pricing data on sales of three mattress products shipped to unrelated U.S. customers during the POI.²³⁵ Twelve U.S. producers and 16 importers provided usable pricing data for sales of the requested products, although not all firms reported pricing for all products for all quarters.²³⁶ The pricing data reported by these firms accounted for approximately 12 percent of U.S. producers' U.S. shipments of mattresses in 2022.²³⁷ With respect to subject imports, the reported U.S. shipments of these pricing products accounted for *** of subject imports from Bosnia, *** percent of subject imports from Bulgaria, *** percent of subject imports from Burma, *** percent of subject imports from India, *** percent of subject imports from Indonesia, *** percent of subject imports from Italy, *** percent of subject imports from Kosovo, *** percent of subject imports from Mexico, *** percent of subject imports from Poland, *** percent of

²³⁴ 19 U.S.C. § 1677(7)(C)(ii).

²³⁵ CR/PR at V-9. The three pricing products are:

Product 1.--Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than or equal to 10.0 inches;

Product 2.--Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than or equal to 12.0 inches;

Product 3.--Innerspring mattress (including mattresses with multiple cores and/or foam in addition to the innerspring), queen size, height (edge to edge) greater than or equal to 9.0 inches but less than or equal to 12.0 inches. *Id.*

²³⁶ CR/PR at V-10.

²³⁷ CR/PR at V-10.

subject imports from Slovenia, *** percent of subject imports from Spain, and *** percent of subject imports from Taiwan.²³⁸

Cumulated subject imports undersold the domestic like product in 228 of 282 (or 80.9 percent of) quarterly comparisons, with underselling margins ranging between 0.7 percent and 92.5 percent, and averaging 26.6 percent.²³⁹ Cumulated subject imports oversold the domestic like product in the remaining 54 (or 19.1 percent of) quarterly comparisons, with overselling margins ranging between 1.9 percent and 131.3 percent and averaging 31.4 percent.²⁴⁰ There were 2.9 million subject mattresses (95.7 percent by volume) in the quarters with underselling and 130,110 subject mattresses (4.3 percent by volume) in the quarters with overselling.²⁴¹ Thus, the pricing data show pervasive underselling by subject imports in 80.9 percent of quarterly comparisons corresponding to 95.7 percent of the reported subject import sales volume in the Commission's pricing data.²⁴²

Moreover, subject import underselling intensified in each year of the POI, by every measure, as the volume of cumulated subject imports increased. The number of quarterly comparisons in which cumulated subject imports undersold the domestic like product increased from 49 in 2020 to 65 in 2021 and 93 in 2022, while the percentage of quarterly comparisons involving underselling increased from 74.2 percent in 2020 to 78.3 percent in 2021 and 87.7 percent in 2022.²⁴³ The volume of subject imports in quarterly comparisons in which there was underselling increased from *** units in 2020 to *** units in 2021 and *** units in 2022.²⁴⁴ The average margin of underselling increased from *** percent in 2020 and 2021 to *** percent in 2022.²⁴⁵

The Commission also collected import purchase cost data for the same three pricing products from firms that directly imported these products for their own internal use or retail sale. Purchase cost data reported by eight direct importers for these pricing products in 2022

²³⁸ CR/PR at V-5. No pricing data were reported for subject imports from Philippines. *Id.*

²³⁹ CR/PR at Table V-14.

²⁴⁰ CR/PR at Table V-14

²⁴¹ CR/PR at Table V-14.

²⁴² CR/PR at Table V-9.

²⁴³ Cumulated subject imports undersold the domestic like product in 49 of 66 quarterly comparisons in 2020, 65 of 83 quarterly comparisons in 2021, 93 of 106 quarterly comparisons in 2022, and 21 of 27 quarterly comparisons in interim 2023. Derived from Tables V-6 through V-8.

²⁴⁴ Derived from Tables V-6 through V-8. The volume of subject imports in underselling comparisons in interim 2023 was *** units. *Id.* The percentage of subject imports by volume involved in underselling comparisons was *** percent in 2020, *** percent in 2021, *** percent in 2022, and *** percent in interim 2023. *Id.*

²⁴⁵ Derived from Tables V-6 through V-8. The average margin of underselling in interim 2023 was *** percent. *Id.*

accounted for *** percent of subject imports from Indonesia, *** percent of subject imports from Italy, *** percent of subject imports from Kosovo, *** percent of subject imports from Mexico, *** percent of subject imports from Slovenia, and *** percent of subject imports from Taiwan.²⁴⁶

The purchase cost data indicate that landed duty-paid costs for mattresses imported from subject countries were below the sales price for the domestic like product in 109 of 114 instances (corresponding to reported subject import purchases of 979,731 mattresses), with price-cost differentials ranging from 0.0 percent to 88.3 percent and averaging 41.7 percent. In the remaining 5 instances (corresponding to reported subject import purchases of 11,341 mattresses), landed duty-paid costs for mattresses from subject countries were higher than the sales price for the domestic like product, with price-cost differentials ranging between from 2.3 percent to 81.0 percent and averaging 28.3 percent.²⁴⁷

We recognize that the import purchase cost data may not reflect the total cost of importing and therefore requested that importers provide additional information regarding the costs and benefits of directly importing mattresses. Three importers providing usable purchase cost data reported they incurred additional costs beyond the landed duty-paid costs, while five reported that they did not incur such additional costs.²⁴⁸ One importer estimated the total additional cost incurred was an additional 15 percent above the landed-duty paid value.²⁴⁹ Given that subject import purchase costs were on average 28.3 percent below domestic sales prices, as noted above, the inclusion of the estimated additional cost of 15 percent would still leave subject import purchase costs significantly lower than domestic sales prices.²⁵⁰

²⁴⁶ CR/PR at V-5. No purchase cost data were reported for subject imports from Bosnia, Bulgaria, Burma, India, the Philippines, Poland, and Spain. *Id.*

²⁴⁷ CR/PR at Table V-16.

²⁴⁸ CR/PR at V-23.

²⁴⁹ CR/PR at V-23. Importers described warehousing, handling, and customs and port costs as additional costs. *Id.* Seven importers indicated that they compare costs of importing both to the cost of purchasing from a U.S. producer and to that of purchasing from a U.S. importer in determining whether to import mattresses. *Id.*

²⁵⁰ Two importers estimated that they saved between *** percent and *** percent of the purchase price by importing directly rather than purchasing from a U.S. importer, but none estimated the savings compared to purchasing from a U.S. producer. CR/PR at V-24. Two importers providing purchase cost data reported that the cost of purchasing directly from subject producers was lower than that from purchasing from domestic producers or importers, even including the additional costs of importing, but four importers reported that the cost of purchasing directly from subject producers was not lower when including those costs. *Id.* When those costs are not included, three importers reported that the cost of purchasing directly from subject producers was lower than that from purchasing from domestic producers or importers, but four importers reported that the cost of purchasing directly from subject producers was not lower when excluding those costs. *Id.*

We have also considered purchasers' responses to the Commission's lost sales/lost revenue survey. Of the nine responding purchasers, four purchasers reported that, since 2020, they had purchased subject mattresses instead of domestically produced mattresses, and all four of these purchasers reported that the price of subject imports was lower than the price of the domestically produced product.²⁵¹ Three of those four purchasers also reported that price was a primary reason for their decision to purchase *** mattresses from the subject countries rather than the domestic like product,²⁵² equivalent to *** percent of total reported purchases of subject imports during the POI.²⁵³

Based on the moderately high degree of substitutability between subject imports and the domestic like product, the importance of price in purchasing decisions, the pervasive underselling of the domestic like product by subject imports, based on both the price data and the purchase cost data, we find we find that cumulated subject imports undersold the domestic like product to a significant degree. This underselling contributed to a significant volume of lost sales by the domestic industry and a significant market share shift of 5.9 percentage points from the domestic industry to subject imports during the 2021-2022 period.²⁵⁴ The subject imports' gain in market share also prevented the domestic industry from gaining any market share ceded by nonsubject imports after the imposition of the antidumping and countervailing duty orders in *Mattresses II* (as subject imports instead replaced the majority of the market share once held by import sources in the prior cases). Domestic producers also lost sales and market share to subject imports.²⁵⁵

We have also examined price trends during the POI. Between the first quarter of 2020 and the first quarter of 2023, U.S. producers' sales prices increased irregularly with respect to products 2 and 3, by *** and *** percent, respectively, but declined irregularly with respect to

²⁵¹ CR/PR at V-46.

²⁵² CR/PR at V-46, Table V-19. One of these three purchasers, ***, was the *** purchaser of subject imports during the POI. *Id.* at Tables V-18, V-19. ***. *Id.* at Table V-19.

²⁵³ CR/PR at Table V-19 compared with Table V-18.

²⁵⁴ CR/PR at Table C-1.

²⁵⁵ We note that in *Mattresses II*, the Commission found that imports from China (which were subject imports in those investigations) declined in volume and market share as a result of the antidumping duty order on imports of mattresses from China from *Mattresses I*, and were supplanted in the U.S. market by subject imports from other country sources. *Mattresses II*, USITC Pub. 5191 at 30-31. In *Mattresses II*, the Commission observed that whereas it would have expected the domestic industry's performance indicia to improve following the imposition of the antidumping duty order on mattresses from China in *Mattresses I* and strong demand growth, the domestic industry's market share continued to decline and its performance deteriorated as subject imports from other country sources replaced imports from China in the U.S. market. *Id.* at 48-49.

product 1, by *** percent.²⁵⁶ During the same period, subject import sales prices increased irregularly with respect to all pricing products, by *** to *** percent depending on the product.²⁵⁷ The landed duty-paid costs for subject imports also increased irregularly over the period, by *** to *** percent depending on the product.²⁵⁸

We have also considered whether cumulated subject imports prevented price increases for domestically produced mattresses which otherwise would have occurred to a significant degree. The record shows that the domestic industry's ratio of COGS to net sales rose by 3.0 percentage points between 2020 and 2022, from 60.1 percent in 2020 to 60.8 percent in 2021 and 63.1 percent in 2022; the ratio was lower in interim 2023, at 62.1 percent, than in interim 2022, at 63.3 percent.²⁵⁹ Most of the increase in the domestic industry's total COGs was driven by increasing raw material costs, which increased from \$131 per unit in 2020 to \$160 per unit in 2021 and then to \$186 per unit in 2022; they were \$182 per unit in interim 2023, as compared with \$172 per unit in interim 2022.²⁶⁰ As the domestic industry's unit raw material costs increased by 41.3 percent from 2020 to 2022, the industry's net sales average unit value ("AUV") increased by only 31.6 percent, contributing to the 3.0 percentage point increase in the industry's COGS to net sales ratio and the 4.5 percentage point decrease in the industry's operating income to net sales ratio over the period.²⁶¹ Although the 9.7 percent decline in apparent U.S. consumption between 2020 and 2022 could have also contributed to the domestic industry's inability to raise prices further, we find it noteworthy that most of the increase in the industry's COGS to net sales ratio and the largest decline in its operating income to net sales ratio occurred between 2021 and 2022, as subject import underselling intensified and the industry lost significant market share to subject imports.²⁶²

Accordingly, we cannot find that cumulated subject imports did not prevent price increases for the domestic like product which otherwise would have occurred to a significant degree.²⁶³

²⁵⁶ CR/PR at V-37, Table V-12.

²⁵⁷ CR/PR at V-37, Table V-12.

²⁵⁸ CR/PR at V-37, Table V-12.

²⁵⁹ CR/PR at Tables VI-1, C-1.

²⁶⁰ CR/PR at Table VI-1.

²⁶¹ CR/PR at Tables VI-2, C-1.

²⁶² CR/PR at Table C-1. Apparent U.S. consumption of mattresses by quantity declined from 32.5 million units in 2020 to 31.6 million units in 2021 and 29.4 million units in 2022; it was 6.4 million units in interim 2023, as compared with 8.3 million units in interim 2022. CR/PR at Tables IV-10, C-1.

²⁶³ We note that with respect to pricing products 1 and 2 that constitute a majority of the undersold volume, ***. CR/PR at Figures V-3, V-4, V-6, V-7. Moreover, as discussed above, ***. Derived from *id.* at Tables V-14, V-16. We further note that the COGS/net sales ratio increased 2.3 (Continued...)

In sum, based on the record in the preliminary phase of these investigations, we find that cumulated subject imports significantly undersold the domestic like product, causing the domestic industry to lose sales and market share. Therefore, we find that subject imports had significant adverse price effects.

E. Impact of the Subject Imports²⁶⁴

Section 771(7)(C)(iii) of the Tariff Act provides that the Commission, in examining the impact of the subject imports on the domestic industry, “shall evaluate all relevant economic factors which have a bearing on the state of the industry.” These factors include output, sales, inventories, capacity utilization, market share, employment, wages, productivity, gross profits, net profits, operating profits, cash flow, return on investment, return on capital, ability to raise capital, ability to service debt, research and development (“R&D”), and factors affecting domestic prices. No single factor is dispositive and all relevant factors are considered “within the context of the business cycle and conditions of competition that are distinctive to the affected industry.”²⁶⁵

The domestic Industry’s condition improved from 2020 to 2021 with increases in production, U.S. shipments, and its financial indicators despite a 2.8 percent decline in apparent U.S. consumption, as the imposition of final duties on imports from eight countries as a result of *Mattresses II* enabled the industry to gain market share. From 2021 to 2022, however, the domestic industry’s performance declined by nearly every measure, as cumulated subject imports captured 5.9 percentage points of market share from the industry and apparent U.S. consumption declined 7.1 percent.²⁶⁶

percentage points from 2021 to 2022. *Id* at Table C-1. In any final phase, we intend to further examine whether this or other evidence is reflective of pricing pressure by subject imports and whether the subject imports prevented domestic price increases, which otherwise would have occurred, to a significant degree.

²⁶⁴ In its notice initiating the antidumping duty investigations on mattresses, Commerce initiated investigations based on estimated dumping margins of 217.38 percent for imports from Bosnia, 106.27 percent for imports from Bulgaria, 181.71 percent for imports from Burma, 42.76 percent for imports from India, 257.06 percent for imports from Italy, 654.67 percent for imports from Kosovo, 61.97 percent for imports from Mexico, 538.23 percent for imports from the Philippines, 330.71 percent for imports from Poland, 744.81 percent for imports from Slovenia, 280.28 percent for imports from Spain, and 624.50 percent for imports from Taiwan. *Mattresses From Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan: Initiation of Less-Than-Fair-Value Investigations*, 88 Fed. Reg. 57433, 57436 (Aug. 23, 2023).

²⁶⁵ 19 U.S.C. § 1677(7)(C)(iii). This provision was amended by the Trade Preferences Extension Act (“TPEA”) of 2015, Pub. L. 114-27.

²⁶⁶ CR/PR at Table C-1.

The domestic industry's capacity and production increased from 2020 to 2021 and then declined in 2022, while its capacity utilization, after a slight decline from 2020 to 2021, fell sharply by 11.3 percentage points in 2022. The industry's practical capacity increased by 5.5 percent between 2020 and 2022, increasing from 21.3 million units in 2020 to 23.2 million units in 2021, and then declining to 22.5 million units in 2022; it was lower in interim 2023, at 5.5 million units, compared with interim 2022, at 5.8 million units.²⁶⁷ The domestic industry's production quantity declined by 11.3 percent between 2020 and 2022, increasing from 15.9 million units in 2020 to 17.1 million units in 2021, and then falling to 14.1 million units in 2022; production was lower in interim 2023, at 3.5 million units, compared with interim 2022, at 4.1 million units.²⁶⁸ Capacity utilization declined by 11.9 percentage points between 2020 and 2022, falling from 74.5 percent in 2020 to 73.9 percent in 2021 to 62.6 percent in 2022; capacity utilization was lower in interim 2023, at 63.7 percent, compared with interim 2022, at 70.3 percent.²⁶⁹

The industry's employment indicators generally improved between 2020 and 2021, but then declined in 2022. The industry's number of production and related workers ("PRWs") increased by 3.9 percent from 2020 to 2022, increasing from 11,123 in 2020 to 12,374 in 2021, and then falling to 11,557 in 2022. It was 14.2 percent lower in interim 2023, at 9,918 PRWs, compared with interim 2022, at 11,557 PRWs.²⁷⁰ Hours worked increased by 1.7 percent between 2020 and 2022, increasing from 22.0 million hours in 2020 to 23.9 million hours in 2021, and then falling to 22.3 million hours in 2022; hours worked were 20.7 percent lower in interim 2023, at 5.1 million hours, compared with interim 2022, at 6.4 million hours.²⁷¹ Wages paid increased by 11.0 percent between 2020 and 2022, rising from \$483.5 million in 2020 to \$557.2 million in 2021, and then declining to \$536.9 million in 2022; wages paid were 6.8 percent lower in interim 2023, at \$121.3 million, compared with interim 2022, at \$130.1 million.²⁷² Productivity (in units per 1,000 hours) declined by 12.7 percent between 2020 and 2022, decreasing from 723.2 in 2020 to 716.7 in 2021 and 631.2 in 2022; productivity was higher in interim 2023, at 692.6, as compared with interim 2022, at 637.2.²⁷³

The domestic industry's U.S. shipments decreased by 9.8 percent from 2020 to 2022, increasing from 15.6 million units in 2020 to 17.0 million units in 2021, and then falling to 14.0

²⁶⁷ CR/PR at Tables III-5, C-1.

²⁶⁸ CR/PR at Tables III-5, C-1.

²⁶⁹ CR/PR at Tables III-5, C-1.

²⁷⁰ CR/PR at Tables III-16, C-1.

²⁷¹ CR/PR at Tables III-16, C-1.

²⁷² CR/PR at Tables III-16, C-1.

²⁷³ CR/PR at Tables III-16, C-1.

million units in 2022; U.S. shipments were lower in interim 2023, at 3.3 million units, compared with interim 2022, at 3.8 million units.²⁷⁴ The industry's market share declined overall by 0.1 percentage points between 2020 and 2022, increasing by 5.8 percentage points from 47.8 percent in 2020 to 53.6 percent in 2021, and then declining by 5.9 percentage points to 47.7 percent in 2022. Its market share was higher in interim 2023, at 51.3 percent, compared with interim 2022, at 46.2 percent.²⁷⁵

End-of-period inventories increased by 9.3 percent between 2020 and 2022, increasing from 733,277 units in 2020 to 814,060 units in 2021, and then falling to 801,257 units in 2022; they were higher in interim 2023, at 989,436 units, than they were in interim 2022, at 980,617 units.²⁷⁶ As a ratio to U.S. shipments, the domestic industry's end-of-period inventories increased from 4.7 percent in 2020 to 4.8 percent in 2021 and 5.7 percent in 2022; the ratio was higher in interim 2023, at 7.5 percent, than in interim 2022, at 6.4 percent.²⁷⁷

The industry's financial performance improved from 2020 and 2021 and then declined sharply from 2021 to 2022 according to almost every indicator. The domestic industry's net sales value increased by 18.6 percent between 2020 and 2022, rising from \$4.5 billion in 2020 to \$5.7 billion in 2021, and then falling to \$5.3 billion in 2022; the industry's net sales value was lower in interim 2023, at \$1.3 billion, compared with interim 2022, at \$1.4 billion.²⁷⁸ The industry's gross profit increased by 9.6 percent between 2020 and 2022, rising from \$1.8 billion in 2020 to \$2.3 billion in 2021, and then falling to \$2.0 billion in 2022; the industry's gross profit was lower in interim 2023, at \$475.6 million, compared with interim 2022, at \$494.9 million.²⁷⁹ The industry's operating income decreased by 19.0 percent between 2020 and 2022, increasing from \$629.1 million in 2020 to \$917.4 million in 2021, and then falling to \$509.5 million in 2022; the industry's operating income was higher in interim 2023, at \$111.7 million, compared with interim 2022, at \$53.9 million.²⁸⁰ The industry's net income declined by 46.6 percent between 2020 and 2022, increasing from \$509.3 million in 2020 to \$779.2 million in 2021, and then falling to \$272.1 million in 2022. The industry's net income in interim 2023 was higher, at \$43.2 million, compared with interim 2022, at \$34.0 million.²⁸¹ The industry's ratio of operating income to net sales increased from 14.0 percent in 2020 to 16.0 percent in 2021, and then

²⁷⁴ CR/PR at Tables III-9, C-1.

²⁷⁵ CR/PR at Tables IV-10, C-1.

²⁷⁶ CR/PR at Tables III-10, C-1.

²⁷⁷ CR/PR at Tables III-10, C-1.

²⁷⁸ CR/PR at Tables VI-1, C-1.

²⁷⁹ CR/PR at Tables VI-1, C-1.

²⁸⁰ CR/PR at Tables VI-1, C-1.

²⁸¹ CR/PR at Tables VI-1, C-1.

declined to 9.6 percent in interim 2022; it was higher in interim 2023, at 8.9 percent, compared with interim 2022, at 4.0 percent.²⁸² The industry's net income margin increased from 11.4 percent in 2020 to 13.6 percent in 2021 and then fell to 5.1 percent in 2022; it was 3.4 percent in interim 2023, compared with 2.5 percent in interim 2022.²⁸³ The industry's net assets increased by 63.7 percent between 2020 and 2022, rising from \$1.3 billion in 2020 to \$1.9 billion in 2021 and \$2.1 billion in 2022.²⁸⁴ The industry's return on assets declined from 48.5 percent in 2020 to 47.3 percent in 2021 and 24.0 percent in 2022.²⁸⁵

The domestic industry made substantial capital investments during the POI to upgrade its production facilities and maintain and expand capacity.²⁸⁶ The industry's capital expenditures increased by 99.2 percent between 2020 and 2022, increasing from \$198.9 million in 2020 to \$238.8 million in 2021 and \$396.3 million in 2022; capital expenditures were lower in interim 2023, at \$65.4 million, compared with interim 2022, at \$86.9 million.²⁸⁷ The domestic industry's R&D expenses increased by 21.8 percent between 2020 and 2022, increasing from \$25.8 million in 2020 to \$29.3 million in 2021 and \$31.4 million in 2022; the industry's R&D expenses were higher in interim 2023, at \$8.4 million, compared with interim 2022, at \$7.9 million.²⁸⁸

The record of the preliminary phase of these investigations indicates that there is a causal nexus between subject imports and the domestic industry's declining performance during the POI. Cumulated subject import volume and market share increased significantly during the POI, driven by significant underselling, as nonsubject imports rapidly receded from the U.S. market after the imposition of antidumping and countervailing duty orders in *Mattresses II* in 2021. The domestic industry initially benefitted from the orders and gained market share from 2020 to 2021. Between 2021 and 2022, however, significant and increasing volumes of low-priced cumulated subject imports captured 5.9 percentage points of market share from the domestic industry, reducing the industry's production, capacity utilization, U.S. shipments, and net sales value.²⁸⁹ Responding purchasers reported shifting a significant volume of sales from the domestic industry to subject imports due to their lower price.²⁹⁰

²⁸² CR/PR at Tables VI-1, C-1.

²⁸³ CR/PR at Tables VI-1, C-1.

²⁸⁴ CR/PR at Tables VI-9, C-1.

²⁸⁵ CR/PR at Table VI-10.

²⁸⁶ CR/PR at Table VI-6; Conference Tr. at 30 (Prado), 41 (Madler).

²⁸⁷ CR/PR at Tables VI-5, C-1.

²⁸⁸ CR/PR at Tables VI-7, C-1.

²⁸⁹ CR/PR at Table C-1.

²⁹⁰ CR/PR at Table V-19.

Moreover, the domestic industry was unable to fully benefit from its substantial capital investments over the POI as the significant increase in low-priced subject imports replaced nonsubject imports and captured additional market share from the industry in 2022.²⁹¹ Thus, despite the antidumping and countervailing duty orders covering mattresses imported from eight countries as the result of *Mattresses I and II*, the domestic industry's performance was worse in 2022 than in 2020 by most measures, and weaker than it would have been had the industry not lost market share to subject imports from 2021 to 2022. In any final phase of these investigations, we intend to further examine whether and to what extent subject imports have prevented the domestic industry from benefitting from the orders from *Mattresses I* and *Mattresses II*.

Mexican Respondents and CVB contend that there is attenuated competition between subject imports and the domestic like product as a result of market segmentation, contending that subject imports of MiBs do not compete with domestically produced non-MiBs in the U.S. market.²⁹² As discussed in section VII.B.2, above, however, we have found that the record in these investigations continues to support the Commission's findings in *Mattresses I and II* that subject imports of MiBs compete with domestically produced FPMs. In particular, a majority of responding U.S. producers reported that MiBs were always interchangeable with FPMs, and a majority of responding importers reported that MiBs were always or frequently interchangeable with FPMs.²⁹³ Furthermore, MiBs accounted for *** percent of the domestic industry's shipments in 2022.²⁹⁴ Thus, the record does not support respondents' argument that differences in packaging served to attenuate subject import competition.²⁹⁵

We have also considered whether there are other factors that may have had an impact on the domestic industry to ensure that we are not attributing injury from such other factors to subject imports. As previously discussed in section VII.B.2, nonsubject imports rapidly receded

²⁹¹ Eight U.S. producers reported negative effects on their investments as a result of subject imports. Seven U.S. producers reported that the return on their investments was negatively impacted, three reported a reduction in the size of their capital investments, three reported the cancellation, postponement or rejection of expansion projects, and two reported the denial or rejection of investment proposals. CR/PR at Tables VI-13, VI-14; Conference Tr. at 30 (Prado), 41 (Madler).

²⁹² Mexican Respondents' Postconference Brief at 47.

²⁹³ CR/PR at Table II-6; *see also* Conference Tr. at 20-21 (Rhea); 24 (Hagale).

²⁹⁴ CR/PR at Table II-7.

²⁹⁵ Mexican Respondents argue that subject imports from Mexico do not compete with the domestic like product given the large percentage of subject imports from Mexico going to IKEA. *See* Conference Tr. at 203 (Becker); Mexican Respondents' Postconference Brief at 46. Having determined to cumulate subject imports, we do not find the Mexican Respondents' argument particularly instructive. IKEA's subject imports from Mexico accounted for only *** percent of reported cumulated subject imports in 2022. CR/PR at Table IV-1.

from the market after the orders in *Mattresses II* were issued in May 2021, but were just as rapidly replaced by subject imports.²⁹⁶ Between 2020 and 2022, nonsubject imports declined by 81.2 percent in terms of volume and 25.7 percentage points in terms of market share, as subject imports increased by 108.0 percent in terms of volume and 25.8 percentage points in terms of market share.²⁹⁷ Consequently, nonsubject imports could not account for the domestic industry's declining performance during the POI.

We acknowledge that apparent U.S. consumption declined by 9.7 percent from 2020 to 2022, including a 7.1 percent decline from 2021 to 2022. However, any effects of declining demand on the domestic industry would have been exacerbated by the 5.9 percentage point market share shift from the domestic industry to cumulated subject imports from 2021 to 2022.²⁹⁸

Mexican Respondents argue that the domestic industry's declining performance during the POI resulted from factors other than subject imports. Specifically, they argue that the industry's performance was adversely impacted by the bankruptcies of Corsicana and Serta Simmons, and the effects of the bankruptcies on other domestic producers that were creditors to those two firms.²⁹⁹ They contend that bankruptcies, mergers, and acquisitions involving a number of domestic producers created a financial "churn" that left the firms with high debt servicing costs as interest rates increased towards the end of the POI.³⁰⁰ Mexican Respondents further argue that purchasers turned to subject imports during the POI not because of price, but because of the domestic industry's supply constraints stemming from labor and raw material shortages.³⁰¹ Irrespective of the alternative causes of injury argued by Mexican Respondents, however, the record of the preliminary phase of the investigations indicates that subject imports materially contributed to the condition of the industry, as most clearly evidenced by the fact that responding purchasers shifted a substantial volume of sales from the domestic industry to subject imports due to their lower price and that significant subject import underselling caused a market share shift from the domestic industry to subject imports from

²⁹⁶ As previously noted, in *Mattresses II* the Commission found that as imports from China (which were subject imports in those investigations) declined in volume and market share as a result of the antidumping duty order on imports of mattresses from China from *Mattresses I*, they were supplanted in the U.S. market by subject imports from other country sources, and the domestic industry's market share continued to decline. *Mattresses II*, USITC Pub. 5191 at 30-31, 37.

²⁹⁷ CR/PR at Table C-1.

²⁹⁸ CR/PR at Table C-1.

²⁹⁹ Respondents' Postconference Brief at 9, 12-13.

³⁰⁰ Respondents' Postconference Brief at 9, 12-16.

³⁰¹ Respondents' Postconference Brief at 10-12.

2021 to 2022.³⁰² We intend to further investigate any alternative causes of injury to the domestic industry in any final phase of the investigations.

VIII. Conclusion

For the reasons stated above, we determine that there is a reasonable indication that an industry in the United States is materially injured by reason of subject imports of imports of mattresses from Bosnia, Bulgaria, Burma, India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan that are allegedly sold in the United States at less than fair value and imports of mattresses from Indonesia that are allegedly subsidized by the government of Indonesia.

³⁰² As previously noted, in *Mattresses II* the Commission found that as imports from China (which were subject imports in those investigations) declined in volume and market share as a result of the antidumping duty order on imports of mattresses from China from *Mattresses I*, they were supplanted in the U.S. market by subject imports from other country sources, and the domestic industry's market share continued to decline. *Mattresses II*, USITC Pub. 5191 at 30-31, 37.

Part I: Introduction

Background

These investigations result from petitions filed with the U.S. Department of Commerce (“Commerce”) and the U.S. International Trade Commission (“USITC” or “Commission”) by Brooklyn Bedding LLC, Phoenix, Arizona; Carpenter Company, Richmond, Virginia; Corsicana Mattress Company, Dallas, Texas; Future Foam, Inc., Council Bluffs, Iowa; FXI, Inc., Radnor, Pennsylvania; Kolcraft Enterprises, Inc., Chicago, Illinois; Leggett & Platt, Incorporated, Carthage, Missouri; Serta Simmons Bedding, Inc., Doraville, Georgia; Southerland Inc., Antioch, Tennessee; Tempur Sealy International, Inc., Lexington, Kentucky; the International Brotherhood of Teamsters, Washington, DC; and the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO, Washington, DC (“petitioners”), on July 28, 2023, alleging that an industry in the United States is materially injured and threatened with material injury by reason of subsidized imports of mattresses¹ from Indonesia and less-than-fair-value (“LTFV”) imports of mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan. Table I-1 presents information relating to the background of these investigations.^{2 3}

Table I-1
Mattresses: Information relating to the background and schedule of this proceeding

Effective date	Action
July 28, 2023	Petitions filed with Commerce and the Commission; institution of the Commission’s investigations (88 FR 51351, August 3, 2023)
August 17, 2023	Commerce’s notices of initiation (Countervailing Duty: 88 FR 57412, August 23, 2023; Antidumping duty: 88 FR 57433, August 23, 2023)
August 18, 2023	Commission’s conference
September 8, 2023	Commission’s vote
September 11, 2023	Commission’s determinations
September 18, 2023	Commission’s views

¹ See the section entitled “The subject merchandise” in Part I of this report for a complete description of the merchandise subject in this proceeding.

² Pertinent Federal Register notices are referenced in appendix A, and may be found at the Commission’s website (www.usitc.gov).

³ A list of witnesses appearing at the conference is presented in appendix B of this report.

Statutory criteria

Section 771(7)(B) of the Tariff Act of 1930 (the “Act”) (19 U.S.C. § 1677(7)(B)) provides that in making its determinations of injury to an industry in the United States, the Commission--

shall consider (I) the volume of imports of the subject merchandise, (II) the effect of imports of that merchandise on prices in the United States for domestic like products, and (III) the impact of imports of such merchandise on domestic producers of domestic like products, but only in the context of production operations within the United States; and. . . may consider such other economic factors as are relevant to the determination regarding whether there is material injury by reason of imports.

Section 771(7)(C) of the Act (19 U.S.C. § 1677(7)(C)) further provides that--⁴

In evaluating the volume of imports of merchandise, the Commission shall consider whether the volume of imports of the merchandise, or any increase in that volume, either in absolute terms or relative to production or consumption in the United States is significant. . . .In evaluating the effect of imports of such merchandise on prices, the Commission shall consider whether. . .(I) there has been significant price underselling by the imported merchandise as compared with the price of domestic like products of the United States, and (II) the effect of imports of such merchandise otherwise depresses prices to a significant degree or prevents price increases, which otherwise would have occurred, to a significant degree. . . . In examining the impact required to be considered under subparagraph (B)(i)(III), the Commission shall evaluate (within the context of the business cycle and conditions of competition that are distinctive to the affected industry) all relevant economic factors which have a bearing on the state of the industry in the United States, including, but not limited to. . . (I) actual and potential decline in output, sales, market share, gross profits, operating profits, net profits, ability to service debt, productivity, return on investments, return on assets, and utilization of capacity, (II) factors affecting domestic prices, (III) actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital, and investment, (IV) actual and potential negative effects on the existing development and production efforts of the domestic industry, including efforts to develop a derivative or more advanced version of the domestic like product, and (V) in {an antidumping investigation}, the magnitude of the margin of dumping.

⁴ Amended by PL 114-27 (as signed, June 29, 2015), Trade Preferences Extension Act of 2015.

In addition, Section 771(7)(J) of the Act (19 U.S.C. § 1677(7)(J)) provides that—⁵

(J) EFFECT OF PROFITABILITY.—The Commission may not determine that there is no material injury or threat of material injury to an industry in the United States merely because that industry is profitable or because the performance of that industry has recently improved.

Organization of report

Part I of this report presents information on the subject merchandise, alleged subsidy/dumping margins, and domestic like product. Part II of this report presents information on conditions of competition and other relevant economic factors. Part III presents information on the condition of the U.S. industry, including data on capacity, production, shipments, inventories, and employment. Parts IV and V present the volume of subject imports and pricing of domestic and imported products, respectively. Part VI presents information on the financial experience of U.S. producers. Part VII presents the statutory requirements and information obtained for use in the Commission’s consideration of the question of threat of material injury as well as information regarding nonsubject countries.

Market summary

Mattresses are generally used as a comfortable sleeping surface.⁶ The leading U.S. producers of mattresses are Tempur Sealy, Serta Simmons, and Leggett & Platt, while leading producers of mattresses outside the United States include Uratex of Philippines, Zinus Indonesia of Indonesia, Ventius of Kosovo, Sheela Foam of India, and Ureblock of Mexico. The leading U.S. importers of mattresses from subject sources are CVB, Zinus, Walmart, and Ikea, while the leading importers of mattresses from nonsubject sources are Ashley, Dorel, and Mellow. The major U.S. purchasers of mattresses are retailers; leading purchasers (based on both their purchases and imports) include ***.

Apparent U.S. consumption of mattresses totaled approximately 29.4 million units (\$6.9 billion) in 2022. Currently, at least 21 firms are known to produce mattresses in the United States. U.S. producers’ U.S. shipments of mattresses totaled 14.0 million units (\$5.3 billion) in 2022, and accounted for 47.7 percent of apparent U.S. consumption by quantity and 76.8 percent by value. U.S. imports from subject sources totaled 13.4 million units (\$1.4 billion) in

⁵ Amended by PL 114-27 (as signed, June 29, 2015), Trade Preferences Extension Act of 2015.

⁶ Petition, p. I-21.

2022 and accounted for 45.5 percent of apparent U.S. consumption by quantity and 20.9 percent by value. U.S. imports from nonsubject sources totaled 2.0 million units (\$156.9 million) in 2022 and accounted for 6.7 percent of apparent U.S. consumption by quantity and 2.3 percent by value.

Summary data and data sources

A summary of data collected in these investigations is presented in appendix C. Except as noted, U.S. industry data are based on usable questionnaire responses of 21 firms that accounted for the majority of U.S. production of mattresses during 2022.⁷ U.S. imports are based on official U.S. import statistics using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095.

Previous and related investigations

Mattresses have been the subject of two prior antidumping duty investigations in the United States.⁸ The first investigation resulted from a petition filed by nine U.S. producers of mattresses on September 18, 2018, alleging that an industry in the United States was materially injured and threatened with material injury by reason of LTFV imports of mattresses from China (“China mattresses investigation”).⁹ On October 23, 2019, Commerce determined that imports of mattresses from China were being sold at LTFV¹⁰ and on December 9, 2019, the Commission determined that the domestic industry was materially injured by reason of LTFV imports of

⁷ The 21 U.S. producers accounted for in this report produced 14.1 million mattresses in 2022, while 53 U.S. producers in the Commission’s previous investigations involving mattresses (described as accounting for the “vast majority” of U.S. production) produced 18.4 million mattresses in 2019. See *Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam*, Inv. Nos. 701-TA-645 and 731-TA-1495-1501 (Final), USITC Publication 5191, May 2021, pp. III-1 and III-15.

⁸ The scope descriptions of the prior investigations on mattresses are similar to the scope of these investigations. See *Mattresses from China*, Inv. No. 731-TA-1424 (Final), USITC Publication 5000, December 2019 at pp. I-8-10 and *Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam*, Inv. Nos. 701-TA-645 and 731-TA-1495-1501 (Final), USITC Publication 5191, May 2021, pp. I-10-12.

⁹ The nine petitioners were Corsicana Mattress Company, Elite Comfort Solutions, Future Foam Inc., FXI, Inc., Innocor, Inc., Kolcraft Enterprises Inc., Leggett & Platt, Incorporated, Serta Simmons Bedding, LLC, and Tempur Sealy International, Inc. *Mattresses from China*, Inv. No. 731-TA-1424 (Final), USITC Publication 5000, December 2019 (“China final publication”), p. I-1.

¹⁰ 84 FR 56761, October 23, 2019. Commerce also determined that critical circumstances existed with respect to imports of mattresses from all non-individually examined companies that received a separate rate and the China-wide entity.

mattresses from China.¹¹ On December 16, 2019, Commerce issued its antidumping duty order on imports of mattresses from China with the final weighted-average dumping margins ranging from 57.03 to 1,731.75 percent.¹²

The second investigations resulted from petitions filed on March 31, 2020 by seven U.S. producers of mattresses, the International Brotherhood of Teamsters, and the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO. The petitions alleged that an industry in the United States was materially injured and threatened with material injury by reason of subsidized imports of mattresses from China and LTFV imports of mattresses from Cambodia, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam (“eight-country mattresses investigation”).¹³

On March 25, 2021, Commerce determined that imports of mattresses from China were being subsidized¹⁴ and that imports of mattresses from Cambodia, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam were being sold at LTFV.¹⁵ ¹⁶ On May 10, 2021, the Commission determined that the domestic industry was materially injured by reason of LTFV imports of mattresses from China.¹⁷ On May 14, 2021, Commerce issued its countervailing duty order on imports of mattresses from China with subsidy rate of 97.78 percent,¹⁸ and its antidumping duty orders on imports of mattresses from Cambodia, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam with the final weighted-average dumping margins of 52.41 percent

¹¹ 84 FR 67958, December 12, 2019. The Commission also found that imports subject to Commerce's affirmative critical circumstances determination were not likely to undermine seriously the remedial effect of the antidumping duty order on China.

¹² 84 FR 68395, December 16, 2019.

¹³ The seven U.S. producers were Brooklyn Bedding, Corsicana Mattress Co., Elite Comfort Solutions, FXI, Inc., Innocor, Inc., Kolcraft Enterprises, Inc., and Leggett & Platt, Inc. *Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam Inv. Nos. 701-TA-645 and 731-TA-1495-1501 (Final)*, USITC Publication 5191, May 2021, p. I-1.

¹⁴ 86 FR 15910, March 25, 2021.

¹⁵ 86 FR 15889 (Vietnam), 86 FR 15892 (Serbia), 86 FR 15894 (Cambodia), 86 FR 15899 (Indonesia), 86 FR 15901 (Malaysia), 86 FR 15917 (Turkey), 86 FR 15928 (Thailand), March 25, 2021.

¹⁶ On November 3, 2020, Commerce issued negative preliminary determinations with respect to critical circumstances allegations concerning Serbia and Turkey. 85 FR 69571 and 85 FR 69589, November 3, 2020. Commerce preliminarily found that critical circumstances existed with respect to imports of mattresses from Cambodia (85 FR 69594, November 3, 2020), however on March 25, 2021, Commerce issued negative final determinations with respect to critical circumstances allegations from these three countries. 86 FR 15892 (Serbia), 15894 (Cambodia), and 15917 (Turkey), March 25, 2021. See also *Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam Inv. Nos. 701-TA-645 and 731-TA-1495-1501 (Final)*, USITC Publication 5191, May 2021, p. IV-16.

¹⁷ 86 FR 26545, May 14, 2021.

¹⁸ 86 FR 26463, May 14, 2021.

(Cambodia), 2.22 percent (Indonesia), 42.92 percent (Malaysia), 112.11 percent (Serbia), and 20.03 percent (Turkey), and ranging from 37.48 to 763.28 percent (Thailand), and 144.92 to 668.38 percent (Vietnam).¹⁹

The Commission has also conducted antidumping duty investigations on uncovered innerspring units, a product related to mattresses. Commenced in 2008, antidumping investigations regarding uncovered innerspring units from China, South Africa, and Vietnam resulted in affirmative determinations and the imposition of antidumping duty orders in 2008 (South Africa and Vietnam) and 2009 (China).²⁰ The orders were continued in 2014 following first five-year reviews²¹ and again in 2019 following second five-year reviews.²²

Nature and extent of alleged subsidies and sales at LTFV

Alleged subsidies

On August 23, 2023, Commerce published a notice in the Federal Register of the initiation of its countervailing duty investigation on mattresses from Indonesia. Commerce found sufficient information to initiate a CVD investigation on five of the nine programs alleged in the petition.²³

Alleged sales at LTFV

On August 23, 2023, Commerce published a notice in the Federal Register of the initiation of its antidumping duty investigations on mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan.²⁴ Commerce has initiated antidumping duty investigations based on estimated dumping margins of 217.38 percent for mattresses from Bosnia and Herzegovina, 106.27 percent for mattresses from Bulgaria, 181.71 percent for mattresses from Burma, 42.76 percent for mattresses from India, 257.06 percent for mattresses from Italy, 654.67 percent for mattresses from Kosovo,

¹⁹ 86 FR 26460, May 14, 2021.

²⁰ 73 FR 75390, December 11, 2008; 73 FR 75391, December 11, 2008; 74 FR 7661, February 19, 2009; Uncovered Innerspring Units from South Africa and Vietnam, Inv. Nos. 731-TA-1141-1142 (Final), USITC Publication 4051, December 2008; Uncovered Innerspring Units from China, Inv. Nos. 731-TA-1140 (Final), USITC Publication 4061, February 2009.

²¹ 79 FR 22624, April 23, 2014.

²² 84 FR 55285, October 16, 2019.

²³ For further information on the alleged subsidy programs see Commerce's notice of initiation and related CVD Initiation Checklist. 88 FR 57412, August 23, 2023. See EDIS Doc. ID 803691; see also Mexican respondents' postconference brief, Exh. 17 (containing Commerce's CVD Initiation Checklist).

²⁴ 88 FR 57433, August 23, 2023.

61.97 percent for mattresses from Mexico, 538.23 percent for mattresses from Philippines, 330.71 percent for mattresses from Poland, 744.81 percent for mattresses Slovenia, 280.28 percent for mattresses from Spain and 624.50 percent for mattresses from Taiwan.

The subject merchandise

Commerce's scope

In the current proceeding, Commerce has defined the scope as follows:²⁵

The products covered by these investigations 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 also may 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 these investigations 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 or how they are described (e.g., frameless futon mattress and tri-fold mattress).

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

²⁵ 88 FR 57412, August 23, 2023; 88 FR 57433, August 23, 2023.

(gel foam), thermobonded polyester, polyethylene) or other resilient filling.

Mattresses covered by the scope of these investigations may be imported independently, as 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 these investigations 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 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 such 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 these investigations are any products covered by the existing antidumping duty orders on uncovered innerspring units from the People's Republic of China, South Africa, and the Socialist Republic of Vietnam. See Uncovered Innerspring Units from the People's Republic of China, South Africa, and Socialist Republic of

Vietnam: Continuation of Antidumping Duty Orders,*84 FR 55285 (October 16, 2019)*.

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

Additionally, also excluded from the scope of these investigations 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.

Tariff treatment

Based upon the scope set forth by Commerce, information available to the Commission indicates that merchandise subject to these investigations is imported under statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095 of the Harmonized Tariff Schedule of the United States (“HTS”).²⁶ The 2023 general rate of duty is 3 percent ad valorem for HTS subheadings 9404.21.00 and 9404.29.10 and 6 percent ad valorem for HTS subheadings 9404.29.90. Decisions on the tariff classification and treatment of imported goods are within the authority of U.S. Customs and Border Protection.

Section 301 tariff treatment

Imports of mattresses from China, which are nonsubject imports in these investigations, are subject to additional duties under Section 301 of the Trade act of 1974. Subheadings 9404.21.00, 9404.29.10, and 9404.29.90 were included among the group of products from China that are subject to an additional duty of 25 percent ad valorem, under HTS subheading 9903.88.03, effective September 24, 2018.

The product

Description and applications

In the industry, the term “mattress” generally means a resilient material or combination of materials generally enclosed by ticking that is intended or promoted for sleeping upon by

²⁶ Secondary statistical reporting numbers under which subject merchandise may be imported include 9401.41.0000, 9401.49.0000, and 9401.99.9081.

people. Mattresses generally consist of (1) a core, (2) upholstery material, and (3) ticking. The core provides the main support system of the mattress. The core may consist of innersprings, non-innersprings (e.g., foam), an air or water bladder,²⁷ other resilient filling, or a combination of these materials. “Upholstery” refers to the material between the core and the ticking. “Ticking” refers to the cover or the outermost layer of fabric or other material that encloses the core and any upholstery material.

A mattress may be used alone or in combination with other products, such as foundations commonly referred to as box springs, platforms, bases, and/or cribs. Mattresses may be sold independently, as part of furniture (examples are convertible sofa bed mattresses, corner group mattresses, day-bed mattresses, roll-away bed mattresses, high risers, and trundle bed mattresses), or as part of a set-in combination with a mattress foundation.

“Adult mattresses” and “youth mattresses” are covered by the scope of this petition. Youth mattresses are generally grouped together in size descriptions that include “crib,” “toddler,” or “youth” while “Adult mattresses” are frequently described as “twin,” “extra-long twin,” “full,” “queen,” “king,” or “California king” mattresses.”²⁸

Mattresses are covered by the scope of this petition even if imported without ticking, such as any foam mattresses that are imported without ticking (i.e., the outermost cover). Products covered by this petition include mattresses packed and sold to end users in boxes, such as those marketed as “bed(s)-in-a-box,” “mattress(es)-in-a-box,” and/or “compressed mattress(es).”

Manufacturing processes²⁹

The manufacturing process for all types of mattresses is similar in that it consists of the assembly of components into finished mattresses that are ready for use by the ultimate purchaser.

Innerspring and hybrid mattresses are assembled from various components that differ based on the particular mattress design. Components generally consist of the core (innerspring units, foam (e.g., polyurethane, memory (viscoelastic), latex, or gel), or other resilient fillings or a combination of the same)³⁰ and the upholstery materials.

²⁷ Airbeds and waterbeds are excluded from the scope of the investigations.

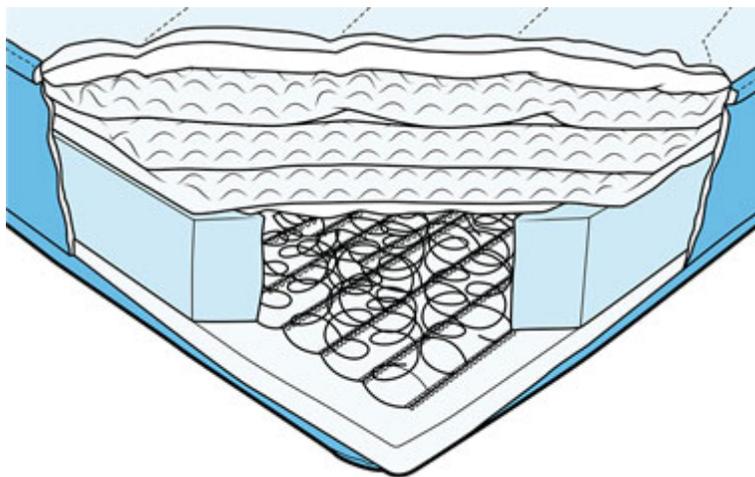
²⁸ Petition, p. I-11

²⁹ Unless otherwise noted the information in this section comes from USITC Publication 5059, pp. I-10 – I-14.

³⁰ This report will refer to these types of mattresses as “innerspring,” “hybrid,” and “foam,” respectively.

For both innerspring and hybrid mattresses, the innerspring unit may be produced internally or purchased from a supplier. Depending on the particular design, layers of fabric, upholstery, and/or foam are assembled around the core unit as operators “build-up” the mattress on an assembly table or production line. Separately, sewers run quilting machines that produce the ticking (also known as a “cover”), which may include a backing material.³¹ In some instances, the cover is cut into panels for the top, bottom, and sides (also referred to as “borders”) on a panel cutting machine. A flange is sewn to the edge of the cover piece(s) and can be attached using a “hog ring” to the innerspring unit to prevent the cover and filling material from shifting once the border is attached and the mattress is sewn shut. A “tape,” which is a fabric that covers the edge where the top and bottom panels are joined to the border panel, is then sewn around the top and bottom edges of the mattress. In other instances, a simple “zippered” cover is used, which does not require a flange, hog ring, or tape. Both innerspring and hybrid mattresses may be shipped compressed or uncompressed (figure I-1). Manufacturers can package mattresses flat compressed, or package the mattress using a machine that compresses, then rolls the mattress. Mattresses that are compressed and rolled are shipped as mattresses-in-a-box to the end consumer, but flat compressed mattresses are not always shipped to the end consumer in the flat compressed state.

Figure I-1
Mattresses: Innerspring mattress construction

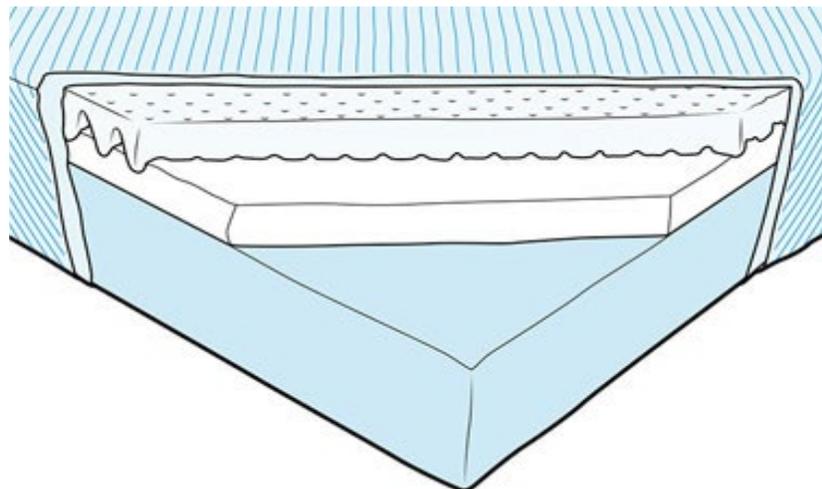


Source: *Mattress Buying Guide: How to Choose the Right Mattress*, Consumer Reports (March 2018), <https://www.consumerreports.org/cro/mattresses/buying-guide/index.htm>, retrieved October 18, 2018.

³¹ The borders, or vertical sides of the mattress, may be constructed on separate border machines that combine ticking, a backing material, foam and/or other upholstery.

For foam mattresses, the manufacturing process begins with production of the foam. Foam mattress manufacturers may be vertically integrated (producing both the foam and foam mattress themselves) or they may purchase foam from unaffiliated foam suppliers. During foam production, precursor chemicals are combined based on the specific formulation for the type of foam. For example, polyurethane foam generally comprises a polyol (complex alcohol) and isocyanate that are kept in separate storage tanks. These materials are mixed with catalysts and a surfactant and heated, which begins a reaction to form a polyurethane polymer that is combined with carbon dioxide and sprayed or “poured” onto a plastic covered conveyor belt. The reaction generates carbon dioxide gas which causes the material to expand as it moves down the conveyor belt. Once the foam has fully expanded and partially cured, it is cut into large blocks which are allowed to fully cure for up to 72 hours. After product properties are tested and confirmed to meet specifications, the cured blocks are then cut into trimmed rectangular sheets (or plates) of various thicknesses that correspond to finished mattress sizes. The foam mattress may consist of a single slab of foam, but typically consists of multiple layers (plates) that have been bound together. The foam mattress may then be encased in a fabric “sock” and inserted into the cover (i.e., the ticking). The final step is packaging. As with innerspring and hybrid mattresses, foam mattresses may be shipped compressed or uncompressed (figure I-2). For compressed mattresses, U.S. producers use capital intensive machines that enclose the foam mattress in plastic, compress the mattress, then roll the mattress to be put into a box.

Figure I-2
Mattresses: Foam mattress construction



Source: *Mattress Buying Guide: How to Choose the Right Mattress*, Consumer Reports (March 2018), <https://www.consumerreports.org/cro/mattresses/buying-guide/index.htm>, retrieved October 18, 2018.

The manufacturing process for youth mattresses is similar to adult mattresses but can differ slightly by not using flange material to attach the panels to the innerspring. The covers can be pre-sewn with only one open end, and the core and upholstery materials inserted into the cover with the aid of a stuffing machine. The cover opening is then sewn shut (instead of stitching around the entire perimeter of the mattress). Youth mattresses can use vinyl material in addition to cloth materials as the ticking as a barrier to wetness.

The manufacturing process for out-of-scope air-adjustable foam mattresses is distinguished by the inclusion of a layer with an air support system. The top layer can consist of cotton or wool. The second layer varies in density and is made of either memory foam, latex, or polyurethane foam and can come with multiple foam layers. The third layer has the air support system. Most air-adjustable foam mattresses have separate air support systems for each side of the bed that can be manually or electronically adjusted to increase or decrease the amount of air in the system. The air support system is used to adjust the firmness of the mattress based on the support needs of the user. The three layers are housed in an enclosure made of different material depending on the manufacturer and sits on a foundation (figure I-3).

Figure I-3

Mattresses: Air adjustable foam mattress construction



Source: *Adjustable Firmness Mattress Tips Before Buying*, Natural Form, <https://naturalform.com/adjustable-firmness-mattress/>, retrieved September 4, 2019.

Domestic like product issues

Petitioners propose that the Commission should define a single domestic like product consisting of mattresses, coextensive with the scope of these investigations.³²

Respondents Ureblock, S.A. de C.V., Poliuretanos S.A. de C.V, Espumas Industriales Monterrey, S.A. de C.V., and Ikano Industry Mexico S.A. de C.V. (“Mexican respondents”) do not take a position with respect to the domestic like product in these preliminary phase investigations.³³ Respondent Cozy Comfort LLC (“Cozy Comfort”) contends that, “...its mechanically collapsible sofa bed mattresses, which are part of the Seat-to-Sleep (“STS”) furniture component it imported...should be considered a separate ‘like product’ vis-a-vis standard mattresses (in particular, static sleep-sofa mattresses).”³⁴

In the previous eight-country mattresses investigations, the Commission considered arguments that it define STS furniture components and trifold memory foam mattresses as separate domestic like products. It did not do so, noting that, “Only those articles domestically produced may be defined as a separate domestic like product and there is no domestic production of either STS furniture components or trifold memory foam mattresses.” Further, the Commission stated that both STS furniture components and trifold memory foam mattresses are “most similar” to domestically produced sleep sofa mattresses, which are included in the Commission’s single domestic like product definition. The Commission thus defined a single domestic like product encompassing all mattresses within the scope of the investigations.³⁵

³² Petitioners’ postconference brief, p. 7.

³³ Mexican respondents’ postconference brief, p. 5.

³⁴ Cozy Comfort’s postconference brief, p. 2.

³⁵ See *Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam*, Inv. Nos. 701-TA-645 and 731-TA-1495-1501 (Final), USITC Publication 5191, May 2021, pp. 10-13.

Part II: Conditions of competition in the U.S. market

U.S. market characteristics

Mattresses are typically sold in the United States in standard sizes, such as king, queen, twin, double, full, or youth (crib), and in a variety of thicknesses. They can be of the innerspring variety, foam only (i.e., non-innerspring, including standard polyurethane, viscoelastic (“memory foam”), or latex), or a hybrid consisting of innersprings and foam. Innerspring mattresses also typically contain some foam. Mattress can be sold as mattresses-in-a-box (“MiBs”) or flat packed.¹ Most mattresses in the United States are sold individually² or as part of a set including a mattress foundation³ but can also be sold as part of a sofa sleeper/sofa bed, roll-away bed, or for nonresidential markets such as recreational vehicles or trucks.

The mattress market has seen an increase in the popularity of mattresses sold via e-commerce, particularly MiBs. MiBs are typically compressed and rolled for ease of shipment and reduced storage requirements.⁴

Thirteen of 21 U.S. producers and 25 of 31 importers indicated that the U.S. mattress market was not subject to distinctive conditions of competition. The 5 U.S. producers and 6 importers that did describe distinctive conditions of competition noted sales increases due to back to school/student housing needs (April-September), tax season, and with lower sales prices. The other producers cited the competitiveness of the market (import competition), demand declines in election years because advertising costs increased, and demand was influenced by birthrates.

Apparent U.S. consumption of mattresses decreased during 2020-22. Overall, apparent U.S. consumption in 2022 was 9.7 percent lower than in 2020. Apparent U.S. consumption of mattresses was 23.1 percent lower in the first quarter of 2023 than it had been in the first quarter of 2022.

¹ Conference transcript, p. 19 (Rhea).

² MiBs are more likely to be sold individually rather than in a set with a foundation. Conference transcript, p. 86 (McQuiston).

³ Mattress foundations include box springs, platform, or adjustable foundations. Conference transcript, p. 86 (McQuiston).

⁴ Conference transcript, pp. 79, 116 (Baisburd, Ozmun).

Channels of distribution

U.S. producers and importers of mattresses from Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Poland, Spain, and Taiwan sold mainly to retailers, as shown in table II-1. Importers of mattresses from Bosnia and Herzegovina and Slovenia sold mainly to distributors.⁵ The share of U.S. producers' overall sales that went to brick and mortar stores declined during 2020-22, while the share of U.S. producers' overall sales that went to omni-channel retailers increased. Most subject imports sold to online or omni-channel retailers. In aggregate, the share of subject imports sold to online retailers was greater than that for the U.S. producers.

Table II-1
Mattresses: Share of U.S. shipments by source, channel of distribution, and period

Shares in percent

Source	Channel	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
United States	Retail brick and mortar	***	***	***	***	***
United States	Retail internet/online	***	***	***	***	***
United States	Retail Omni-channel	***	***	***	***	***
United States	Retail subtotal	***	***	***	***	***
United States	Distributor	***	***	***	***	***
United States	End user	***	***	***	***	***
Bosnia and Herzegovina	Retail brick and mortar	***	***	***	***	***
Bosnia and Herzegovina	Retail internet/online	***	***	***	***	***
Bosnia and Herzegovina	Retail Omni-channel	***	***	***	***	***
Bosnia and Herzegovina	Retail subtotal	***	***	***	***	***
Bosnia and Herzegovina	Distributor	***	***	***	***	***
Bosnia and Herzegovina	End user	***	***	***	***	***
Bulgaria	Retail brick and mortar	***	***	***	***	***
Bulgaria	Retail internet/online	***	***	***	***	***
Bulgaria	Retail Omni-channel	***	***	***	***	***
Bulgaria	Retail subtotal	***	***	***	***	***
Bulgaria	Distributor	***	***	***	***	***
Bulgaria	End user	***	***	***	***	***

Table continued.

⁵ No importer information was available from importers from the Philippines.

Table II-1--Continued
Mattresses: Share of U.S. shipments by source, channel of distribution, and period

Shares in percent

Source	Channel	2019	2020	2021	Jan-Mar 2020	Jan-Mar 2021
Burma	Retail brick and mortar	***	***	***	***	***
Burma	Retail internet/online	***	***	***	***	***
Burma	Retail Omni-channel	***	***	***	***	***
Burma	Retail subtotal	***	***	***	***	***
Burma	Distributor	***	***	***	***	***
Burma	End user	***	***	***	***	***
India	Retail brick and mortar	***	***	***	***	***
India	Retail internet/online	***	***	***	***	***
India	Retail Omni-channel	***	***	***	***	***
India	Retail subtotal	***	***	***	***	***
India	Distributor	***	***	***	***	***
India	End user	***	***	***	***	***
Indonesia	Retail brick and mortar	***	***	***	***	***
Indonesia	Retail internet/online	***	***	***	***	***
Indonesia	Retail Omni-channel	***	***	***	***	***
Indonesia	Retail subtotal	***	***	***	***	***
Indonesia	Distributor	***	***	***	***	***
Indonesia	End user	***	***	***	***	***
Italy	Retail brick and mortar	***	***	***	***	***
Italy	Retail internet/online	***	***	***	***	***
Italy	Retail Omni-channel	***	***	***	***	***
Italy	Retail subtotal	***	***	***	***	***
Italy	Distributor	***	***	***	***	***
Italy	End user	***	***	***	***	***
Kosovo	Retail brick and mortar	***	***	***	***	***
Kosovo	Retail internet/online	***	***	***	***	***
Kosovo	Retail Omni-channel	***	***	***	***	***
Kosovo	Retail subtotal	***	***	***	***	***
Kosovo	Distributor	***	***	***	***	***
Kosovo	End user	***	***	***	***	***
Mexico	Retail brick and mortar	***	***	***	***	***
Mexico	Retail internet/online	***	***	***	***	***
Mexico	Retail Omni-channel	***	***	***	***	***
Mexico	Retail subtotal	***	***	***	***	***
Mexico	Distributor	***	***	***	***	***
Mexico	End user	***	***	***	***	***
Philippines	Retail brick and mortar	***	***	***	***	***
Philippines	Retail internet/online	***	***	***	***	***
Philippines	Retail Omni-channel	***	***	***	***	***
Philippines	Retail subtotal	***	***	***	***	***
Philippines	Distributor	***	***	***	***	***
Philippines	End user	***	***	***	***	***

Table continued.

Table II-1--Continued
Mattresses: Share of U.S. shipments by source, channel of distribution, and period

Shares in percent

Source	Channel	2019	2020	2021	Jan-Mar 2020	Jan-Mar 2021
Poland	Retail brick and mortar	***	***	***	***	***
Poland	Retail internet/online	***	***	***	***	***
Poland	Retail Omni-channel	***	***	***	***	***
Poland	Retail subtotal	***	***	***	***	***
Poland	Distributor	***	***	***	***	***
Poland	End user	***	***	***	***	***
Slovenia	Retail brick and mortar	***	***	***	***	***
Slovenia	Retail internet/online	***	***	***	***	***
Slovenia	Retail Omni-channel	***	***	***	***	***
Slovenia	Retail subtotal	***	***	***	***	***
Slovenia	Distributor	***	***	***	***	***
Slovenia	End user	***	***	***	***	***
Spain	Retail brick and mortar	***	***	***	***	***
Spain	Retail internet/online	***	***	***	***	***
Spain	Retail Omni-channel	***	***	***	***	***
Spain	Retail subtotal	***	***	***	***	***
Spain	Distributor	***	***	***	***	***
Spain	End user	***	***	***	***	***
Taiwan	Retail brick and mortar	***	***	***	***	***
Taiwan	Retail internet/online	***	***	***	***	***
Taiwan	Retail Omni-channel	***	***	***	***	***
Taiwan	Retail subtotal	***	***	***	***	***
Taiwan	Distributor	***	***	***	***	***
Taiwan	End user	***	***	***	***	***
Subject sources	Retail brick and mortar	***	***	***	***	***
Subject sources	Retail internet/online	***	***	***	***	***
Subject sources	Retail Omni-channel	***	***	***	***	***
Subject sources	Retail subtotal	***	***	***	***	***
Subject sources	Distributor	***	***	***	***	***
Subject sources	End user	***	***	***	***	***
Nonsubject sources	Retail brick and mortar	***	***	***	***	***
Nonsubject sources	Retail internet/online	***	***	***	***	***
Nonsubject sources	Retail Omni-channel	***	***	***	***	***
Nonsubject sources	Retail subtotal	***	***	***	***	***
Nonsubject sources	Distributor	***	***	***	***	***
Nonsubject sources	End user	***	***	***	***	***
All import sources	Retail brick and mortar	***	***	***	***	***
All import sources	Retail internet/online	***	***	***	***	***
All import sources	Retail Omni-channel	***	***	***	***	***
All import sources	Retail subtotal	***	***	***	***	***
All import sources	Distributor	***	***	***	***	***
All import sources	End user	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: One importer each from *** did not provide complete channels data, their numbers have been estimated.

Note: Detailed breakouts of channels are in append D.

Direct vendor sales

Retailers such as Walmart have websites that may include both mattresses sold directly by Walmart and mattresses that other firms, including some U.S. producers, sell on these websites.⁶ The website owner typically receives a commission for these sales on its website while the vendor is responsible for distribution and warranty.⁷ The website owner may limit the vendors that can sell on its platform to protect the firm's brand.⁸

Geographic distribution

U.S. producers reported selling mattresses to all regions in the contiguous United States. (table II-2). Importers of subject mattresses from all responding subject countries also reported selling to all regions in the contiguous United States.⁹ For U.S. producers, 32.5 percent of sales were within 100 miles of their production facility, 58.5 percent were between 101 and 1,000 miles, and 9.1 percent were over 1,000 miles. Importers sold 6.9 percent of their subject imports within 100 miles of their U.S. point of shipment, 76.3 percent between 101 and 1,000 miles, and 16.7 percent over 1,000 miles.

Table II-2
Mattresses: Count of U.S. producers' and U.S. importers' geographic markets

Source	Northeast	Midwest	Southeast	Central Southwest	Mountains	Pacific Coast
United States	16	17	17	15	17	16
Bosnia and Herzegovina	1	1	1	1	1	1
Bulgaria	1	1	1	1	1	1
Burma	2	1	2	2	2	2
India	4	4	4	4	4	4
Indonesia	8	7	8	7	8	8
Italy	7	6	8	7	6	8
Kosovo	5	5	5	5	5	5
Mexico	8	10	10	10	7	8
Philippines	0	0	0	0	0	0
Poland	1	1	1	1	1	1
Slovenia	2	2	2	2	2	2
Spain	2	2	2	2	2	2
Taiwan	8	8	9	8	9	10
All subject sources	26	25	28	26	26	28

Table continued

⁶ Conference transcript, p. 83 (Rhea).

⁷ Conference transcript, pp. 83-84 (Rhea).

⁸ Ibid.

⁹ No importers of mattresses from Philippines provided questionnaire responses.

Table II-2--Continued**Mattresses: Count of U.S. producers' and U.S. importers' geographic markets**

Source	Other	All regions (except Other)	Reporting firms
United States	12	14	21
Bosnia and Herzegovina	0	1	1
Bulgaria	1	1	1
Burma	1	1	2
India	3	4	4
Indonesia	5	7	8
Italy	5	6	8
Kosovo	2	5	5
Mexico	6	7	11
Philippines	0	0	0
Poland	0	1	1
Slovenia	1	2	2
Spain	2	2	2
Taiwan	5	7	10
All subject sources	16	23	30

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Other U.S. markets include AK, HI, PR, and VI.

Supply and demand considerations

U.S. supply

Table II-3 provides a summary of the supply factors regarding mattresses from U.S. producers and from subject countries. In 2022, the largest volumes of mattress imports (by value) from subject countries were from Indonesia (30.7 percent of subject imports), Mexico (28.5 percent of subject imports), Taiwan (11.5 percent of subject imports), and Kosovo (10.6 percent of subject imports). Imports from all other subject country sources were each less than 5 percent of subject imports. No foreign producer/exporter provided data for mattress production in Bosnia and Herzegovina, Bulgaria, Burma, Poland, and Slovenia.

Table II-3
Mattresses: Supply factors that affect the ability to increase shipments to the U.S. market, by country

Quantity in 1,000 mattresses; ratio and share in percent

Source	Capacity 2020 (quantity)	Capacity 2022 (quantity)	Capacity utilization 2020 (ratio)	Capacity utilization 2022 (ratio)
United States	21,318	22,494	74.5	62.6
Bosnia and Herzegovina	***	***	***	***
Bulgaria	***	***	***	***
Burma	***	***	***	***
India	***	***	***	***
Indonesia	***	***	***	***
Italy	***	***	***	***
Kosovo	***	***	***	***
Mexico	***	***	***	***
Philippines	***	***	***	***
Poland	***	***	***	***
Slovenia	***	***	***	***
Spain	***	***	***	***
Taiwan	***	***	***	***
All subject	17,376	23,251	75.8	68.0

Table continued

Table II-3--Continued

Mattresses: Supply factors that affect the ability to increase shipments to the U.S. market, by country

Quantity in 1,000 mattresses; ratio and share in percent

Source	Inventories as a ratio to total shipments 2020	Inventories as a ratio to total shipments 2022	Home market shipments (percent of total shipments) 2022	Exports to non-U.S. markets (percent of total shipments) 2022	Able to shift to alternative products (number of firms)
United States	4.7	5.7	99.5	0.5	5 of 21
Bosnia and Herzegovina	***	***	***	***	***
Bulgaria	***	***	***	***	***
Burma	***	***	***	***	***
India	***	***	***	***	***
Indonesia	***	***	***	***	***
Italy	***	***	***	***	***
Kosovo	***	***	***	***	***
Mexico	***	***	***	***	***
Philippines	***	***	***	***	***
Poland	***	***	***	***	***
Slovenia	***	***	***	***	***
Spain	***	***	***	***	***
Taiwan	***	***	***	***	***
All subject	3.3	3.2	47.0	4.4	8 of 21

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Responding U.S. producers accounted for the majority of U.S. production of mattresses in 2022. In 2022, responding foreign producer/exporter firms accounted for none of U.S. imports of mattresses from Bosnia and Herzegovina, Bulgaria, Burma, and Poland, less than half from India and Slovenia, more than half from Indonesia and Italy, and virtually all from Kosovo, Mexico, Philippines, Spain, and Taiwan. For additional data on the number of responding firms and their share of U.S. production and of U.S. imports from each subject country, please refer to Part I, "Summary Data and Data Sources." Responding foreign producer/exporter firms accounted for more than half of U.S. imports of mattresses from all subject countries combined during 2022.

Domestic production

Based on available information, U.S. producers of mattresses have the ability to respond to changes in demand with large changes in the quantity of shipments of U.S.-produced mattresses to the U.S. market. The main contributing factors to this degree of responsiveness of supply are the availability of unused capacity or inventories and some firms' ability to shift production to or from alternate products. Factors mitigating responsiveness of supply include limited availability of inventories and limited ability to shift shipments from alternate markets.

Subject imports from subject countries

Table II-3 provides a summary of supply of mattresses from subject countries and additional data are provided in Part VII. Producers of mattresses from subject countries have varying abilities to respond to changes in demand; generally, subject producers are able to respond to changes in demand with generally large changes in the quantity of shipments of mattresses to the U.S. market. The main contributing factor to this degree of responsiveness of supply are the availability of some, and usually substantial, unused capacity. Additionally, there is a lack of data for many countries that have demonstrated some ability to export to the United States. Factors mitigating responsiveness of supply include a limited ability to shift shipments from inventories, a limited ability to shift shipments to or from alternative markets, and a limited ability for some producers to shift production to or from alternate products.

Mattresses production capacity decreased for ***, was unchanged in *** while production capacity increased for six countries¹⁰ (all the remaining subject countries for which data were available).¹¹ Most subject countries (5 of 8 responding, all except Philippines, Spain, and Taiwan) had capacity utilization rates between *** percent in 2022. Philippines, Spain, and Taiwan had capacity utilization rates of *** percent, *** percent, and *** percent respectively in 2022.

All responding subject countries reported inventory-to-shipment ratios that were less than 4.0 percent of total shipments in 2022.

Most subject countries exported less than 8 percent to non-U.S. export markets in 2022, indicating that there is little ability to shift shipments from alternate markets.¹² Shipments to the home market varied greatly, with India, Italy, and the Philippines selling most of the mattresses they produced to their home markets while Indonesia, Kosovo, and Taiwan sold less than *** percent of their production to their home markets in 2022. Most responding subject producers indicated that they were not able to shift production from mattresses to other products.¹³

¹⁰ Capacity for producers in *** more than doubled.

¹¹ Producers in Mexico, Indonesia, and the Philippines reported the largest production capacities in 2022 and accounted for *** percent respectively of reported capacity of all subject countries in 2022.

¹² The only exception was Italy. Italian producers reported *** percent of their 2022 shipments to non-U.S. export markets.

¹³ Some foreign producers reported being able to shift production from mattresses to other products including mattress toppers, foam, pillows/cushions/pads, upholstery, sofa, sleeper sofas, and components for furniture, automobiles, and other products.

Imports from nonsubject sources

Nonsubject imports accounted for 9.8 percent of total U.S. import value in 2022. The largest sources of nonsubject imports during 2022 were Vietnam and Canada. Combined, these countries accounted for 60.0 percent of the value of nonsubject imports in 2022.

Supply constraints

Most U.S. producers (11 of 21) reported experiencing supply constraints, but most importers (17 of 24) reported that they had not experienced supply constraints since January 1, 2020. The reported supply constraints included mattress shortages due to the COVID-19 pandemic (including factory shutdowns, port congestion and closures, high shipping costs, and inputs being diverted to produce personal protective equipment); foam, chemical, and other raw material shortages that reduced production, including rationing of foam due to weather in January 2021.

U.S. demand

Based on available information, the overall demand for mattresses is likely to experience small changes in response to changes in price. The main contributing factor is the limited range of substitute products.¹⁴ The falling number of housing starts (discussed later in this section) indicates that mattress demand may continue to fall for some time since furnishing purchases would typically occur with a lag after the housing starts.

End uses and cost share

Mattresses are used for support during sleep and are also sometimes sold with a frame, including box springs, adjustable bed frames, and platforms.¹⁵ End users of mattresses include retail consumers and, to a lesser extent, institutional (e.g., hotels, hospitals, etc.) customers. Mattresses make up a moderate-to-large share of the cost of a mattress and foundation set as such sets are typically purchased by most household purchasers. Mattresses typically make up a small-to-moderate share of the cost of end-use products that incorporate mattresses for institutional users.¹⁶

¹⁴ Since mattresses are typically sold to consumers, firms were not requested to report the cost share of mattresses.

¹⁵ Conference transcript, pp. 86-87 (McQuiston).

¹⁶ Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam, Inv. Nos. 701-TA-645 and 731-TA-1495-1501 (Final), USITC Publication 5191, May 2021 p. II-21.

Business cycles

Thirteen of 21 U.S. producers and 11 of 30 importers indicated that the market was subject to business cycles. Specifically, demand increased with back to school/student housing needs (April-September), tax season/refunds, government subsidies during the COVID-19 pandemic (March 2021, September 2021, and March 2022), and when sale prices were offered (frequently during holidays). Demand increased or decreased in line with housing starts, consumer confidence, and birthrates, while demand declined in election years because the increased cost of advertising during election years reduced advertising for mattresses.

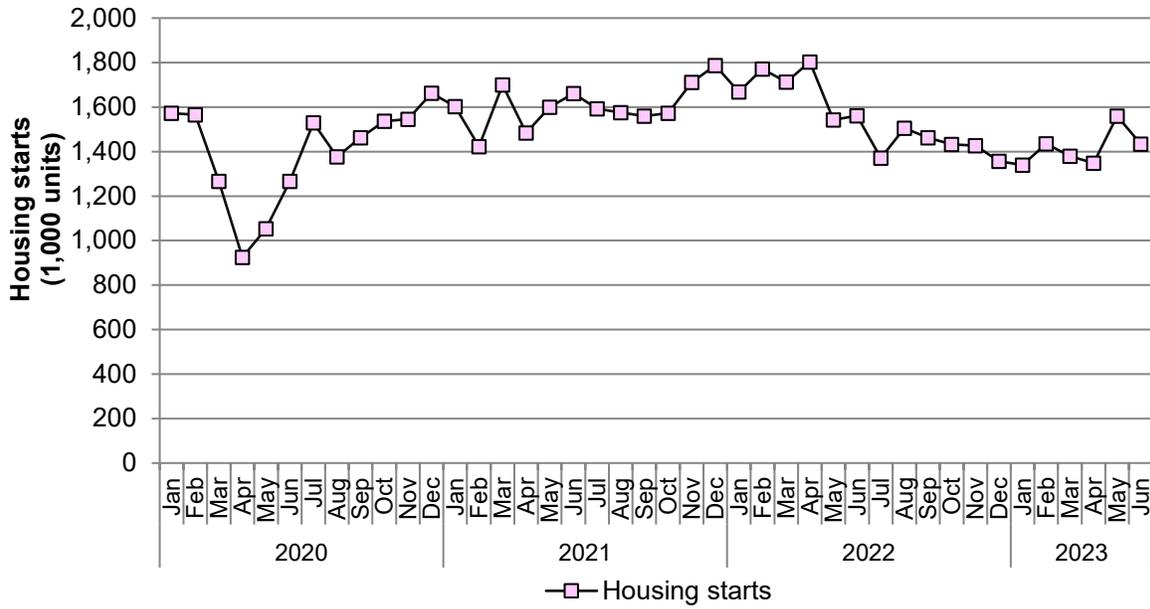
Demand trends

Demand for mattresses is correlated with housing activity exemplified by housing starts.¹⁷ The COVID-19 outbreak and related lockdowns in early 2020 caused a sharp downturn in demand. Since then, housing starts have rebounded, but housing starts began to decline after April 2022 as discussed below.

Overall, housing starts decreased by 12.2 percent between January 2020 and March 2023 (figure II-1 table II-4). Initially, housing starts declined by 41.2 percent between January and April of 2020, but they quickly recovered. The number of housing starts peaked in April 2022 (reflecting a 14.7 percent increase from January 2020 to April 2022).

¹⁷ Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam, Inv. Nos. 701-TA-645 and 731-TA-1495-1501 (Final), USITC Publication 5191, May 2021, p. II-22. That Commission report also cited interest rates, GDP, and consumer sentiment, however interest rates are closely related to housing starts while GDP and consumer sentiment typically move in parallel and typically do not fluctuate as much as housing starts.

Figure II-1
Housing activity: Housing starts (seasonally adjusted annual rate), monthly, January 2020-June 2023



Sources: Census Bureau, Federal Reserve Bank of St. Louis (FRED economic data), retrieved August 15, 2023 <https://fred.stlouisfed.org/series/HOUST>

Table II-4**Housing activity: Housing starts (seasonally adjusted annual rate) in the United States, monthly, January 2020-June 2023**

Year	Month	Housing starts (thousands of units)
2020	January	1,572
2020	February	1,565
2020	March	1,267
2020	April	925
2020	May	1,054
2020	June	1,266
2020	July	1,529
2020	August	1,377
2020	September	1,463
2020	October	1,537
2020	November	1,545
2020	December	1,663
2021	January	1,602
2021	February	1,422
2021	March	1,700
2021	April	1,484
2021	May	1,600
2021	June	1,661
2021	July	1,593
2021	August	1,576
2021	September	1,560
2021	October	1,572
2021	November	1,712
2021	December	1,787
2022	January	1,669
2022	February	1,771
2022	March	1,713
2022	April	1,803
2022	May	1,543
2022	June	1,561
2022	July	1,371
2022	August	1,505
2022	September	1,463
2022	October	1,432
2022	November	1,427
2022	December	1,357
2023	January	1,340
2023	February	1,436
2023	March	1,380
2023	April	1,348
2023	May	1,559
2023	June	1,434

Sources: Census Bureau, Federal Reserve Bank of St. Louis (FRED economic data), retrieved August 15, 2023 <https://fred.stlouisfed.org/series/HOUST>

A plurality of U.S. producers and importers reported U.S. demand for mattresses had decreased (with fluctuations) since January 1, 2020 (table II-5). Most U.S. producers reported that U.S. demand had declined (either with fluctuations or steadily). In contrast, most importers reported demand had either increased (either with fluctuations or consistently) or was unchanged, although more importers reported U.S. demand had decreased (either with fluctuations or consistently) than reported it had increased (either with fluctuations or consistently).

Table II-5
Mattresses: Count of firms' responses regarding overall domestic and foreign demand, by firm type

Market	Firm type	Increase consistently	Increase with fluctuation	No change	Decrease with fluctuation	Decrease consistently
Domestic demand	U.S. producers	3	4	2	11	2
Domestic demand	Importers	4	5	8	9	4
Foreign demand	U.S. producers	1	0	6	1	0
Foreign demand	Importers	1	3	7	3	2

Source: Compiled from data submitted in response to Commission questionnaires.

Substitute products

Substitutes for mattresses are limited. Most U.S. producers (17 of 20) and importers (27 of 32) reported that there were no substitutes for mattresses. Substitutes reported by other U.S. producers and importers included futons, air mattresses, thick mattress toppers, convertible sleeper sofas, and waterbeds. None of the U.S. producers or importers described changes in the price of substitutes as affecting the price of mattresses.

Substitutability issues

This section assesses the degree to which U.S.-produced mattresses and imports of mattresses from subject countries can be substituted for one another by examining the importance of certain purchasing factors and the comparability of mattresses from domestic and imported sources based on those factors. Based on available data, staff believes that there is a moderately high degree of substitutability between domestically produced mattresses and mattresses imported from subject sources.¹⁸ Most U.S. producers and importers indicated that mattresses from all sources were interchangeable, and that factors other than price were rarely a significant factor. Nonetheless, some firms did cite some differences among mattresses from different sources, as described below.

Factors affecting purchasing decisions

Purchasers responding to lost sales and lost revenue allegations¹⁹ were asked to identify the main purchasing factors their firm considered in their purchasing decisions for mattresses. The major purchasing factors identified by firms include quality, lead times, price, availability/manufacturing capacity, features/assortment, trust, and responsible sourcing requirements.

Lead times

U.S. producers mostly sold mattresses produced-to-order, while importers primarily made sales from U.S. inventory. U.S. producers shipped 78.8 percent of their 2022 shipments produced-to-order, and 21.2 percent from inventory. In contrast, importers shipped 95.3 percent of their sales from their U.S. inventories, 3.5 percent from foreign inventory, and 1.2 percent produced-to-order.

U.S. producers' lead times for produced-to-order sales averaged 7 days and lead times for sales from inventory averaged 4 days. Importers' lead times for sales from inventory averaged 4 days, for produced-to-order sales lead times averaged 63 days, and for sales from foreign inventories lead times averaged 46 days.

¹⁸ The degree of substitution between domestic and imported mattresses depends upon the extent of product differentiation between the domestic and imported products and reflects how easily purchasers can switch from domestically produced mattresses to the mattresses imported from subject countries (or vice versa) when prices change. The degree of substitution may include such factors as relative prices (discounts/rebates), quality differences (e.g., grade standards, defect rates, etc.), and differences in sales conditions (e.g., lead times between order and delivery dates, reliability of supply, product services, etc.).

¹⁹ This information is compiled from responses by purchasers identified by Petitioners to the lost sales and lost revenue allegations. See Part V for additional information.

MiBs vs flat pack mattresses

U.S. producers and importers were asked how frequently MiBs were interchangeable with other types of mattresses (table II-6). Most responding U.S. producers (11 of 20) reported that MiBs were always interchangeable with other mattresses, and most responding importers reported that they were either frequently (10 of 28) or sometimes (8) interchangeable. Some importers described MiBs as easier to ship, easier to roll, and/or more durable than flat-pack mattresses, but some firms also noted that MiBs are not available in custom sizes. Other U.S. producers and importers noted that there could be different sleep experiences between different mattresses. One importer (***) noted that in the hospitality industry, regulations typically make MiBs not an option. Two importers (***) noted differences for the medical industry including that MiBs were not attached to the foundation and are not medical devices, and medical beds are a different size, but MiBs could be used as long as they were the correct size. One importer (***) reported its mattresses were unlike all other mattresses.

Table II-6

Mattresses: Count of firms reporting the interchangeability MiBs and flat-packed mattresses by type of firm

Firm type	Always	Frequently	Sometimes	Never
U.S. producer	11	3	4	2
Importer	6	10	8	4

Source: Compiled from data submitted in response to Commission questionnaires.

The share of domestically produced mattresses that were MiBs increased from about *** in 2020 to *** in 2022, while almost all imports were MiBs (table II-7). The share of domestically produced mattresses that were MiBs grew in each year 2020-22. Virtually all of the reported imports from eight subject countries (***) were MiBs.²⁰ Imported mattresses from *** were more than 90 percent MiBs in every year, and those from *** were more than 90 percent MiBs in 2021 and 2022.

²⁰ No response was provided by importers from the Philippines.

Table II-7
Mattresses: Share of U.S. shipments that are mattress in a box, by source and period

Shares in percent

Source	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
United States	***	***	***	***	***
Bosnia and Herzegovina	NA	NA	***	***	***
Bulgaria	***	***	***	***	***
Burma	NA	***	***	***	***
India	NA	***	***	***	***
Indonesia	***	***	***	***	***
Italy	***	***	***	***	***
Kosovo	***	***	***	***	***
Mexico	***	***	***	***	***
Philippines	NA	NA	NA	NA	NA
Poland	NA	NA	***	***	***
Slovenia	***	***	***	***	***
Spain	***	***	***	***	***
Taiwan	***	***	***	***	***
Total subject countries	97.9	98.5	98.7	99.1	99.3

Source: Compiled from data submitted in response to Commission questionnaires.

Note: NA indicates there were no reported sales for this country and period.

Note: Detailed breakouts of channels by type of mattress are presented in appendix D.

Petitioners stated that all types of mattresses can be supplied in both MiBs and flat-pack formats.²¹ However, mattresses intended to be sold as MiBs need to be produced in a way which allows them to be compressed for use in MiBs.²² Petitioners also explained that demand for MiBs has increased more than demand for flat-pack mattresses.²³

Respondents stated that they mainly sell mattresses as MiBs, which take up less space in shipping and inventories.²⁴ Respondents explain that MiBs are more popular than flat-packed mattresses for big-box stores and selling online because of their smaller package size.²⁵

²¹ Conference transcript, p. 24 (Hagale).

²² Conference transcript, pp. 79-80 (Baisburd). Respondents report some of the products traditionally sold as flatpack may require “reengineering” of the product to be converted to MiBs. Conference transcript pp. 116-117 (Ozmun).

²³ Conference transcript, p. 25 (Hagale).

²⁴ Conference transcript, p. 116 (Ozmun).

²⁵ Some flat packed mattresses are sold online. Conference transcript, p. 116 (Ozmun).

Comparison of U.S.-produced and imported mattresses

In order to determine whether U.S.-produced mattresses can generally be used in the same applications as imports from subject countries, U.S. producers and importers were asked whether the products can always, frequently, sometimes, or never be used interchangeably. As shown in tables II-8 to II-9, most U.S. producers reported that U.S. product was always substitutable with mattresses from other sources. Most importers reported U.S. produced mattresses were either always or frequently interchangeable with mattresses from other sources. Factors reducing interchangeability include quality, supply, technology, and consumer preference. Two importers (***) reported that Italian mattresses were particularly high quality/more technologically advanced and prestigious than mattresses from other sources. Another importer (***) stated that imported mattresses include the latest technology. (***) described production in *** as being much more vertically integrated for the production of ***, while the U.S. manufacturers contacted wanted to import the underlying inputs. This made supply from Mexico more reliable than that from U.S. producers. Another importer (***) stated that there were limitations on U.S. producers' ability to produce MiBs. *** stated that mattresses imported by *** are not interchangeable with mattresses produced in the United States because its mattress ***.

Firms were also asked to provide information about interchangeability of mattresses from other country pairs. Additional limitations on interchangeability include one importer stating that mattresses made in Italy are more "prestigious." Another importer stated that mattresses sold in the United States must meet federal flammability standards.

Table II-8**Mattresses: Count of U.S. producers reporting the interchangeability between product produced in the United States and in other countries, by country pair**

Country pair	Always	Frequently	Sometimes	Never
U.S. vs. Bosnia and Herzegovina	11	3	0	0
U.S. vs. Bulgaria	11	3	0	0
U.S. vs. Burma	11	3	1	0
U.S. vs. India	11	3	1	0
U.S. vs. Indonesia	12	3	1	0
U.S. vs. Italy	11	3	0	0
U.S. vs. Kosovo	11	3	0	0
U.S. vs. Mexico	11	4	0	0
U.S. vs. Philippines	11	3	0	0
U.S. vs. Poland	11	3	0	0
U.S. vs. Slovenia	11	3	0	0
U.S. vs. Spain	11	3	0	0
U.S. vs. Taiwan	11	3	1	0
U.S. vs. other	11	3	0	0

Source: Compiled from data submitted in response to Commission questionnaires.

Table II-9**Mattresses: Count of importers reporting the interchangeability between product produced in the United States and in other countries, by country pair**

Country pair	Always	Frequently	Sometimes	Never
U.S. vs. Bosnia and Herzegovina	2	2	1	0
U.S. vs. Bulgaria	2	4	0	0
U.S. vs. Burma	2	2	2	0
U.S. vs. India	2	5	2	0
U.S. vs. Indonesia	3	6	3	1
U.S. vs. Italy	2	4	2	2
U.S. vs. Kosovo	2	5	2	0
U.S. vs. Mexico	3	10	1	0
U.S. vs. Philippines	2	2	0	0
U.S. vs. Poland	2	3	0	0
U.S. vs. Slovenia	2	3	1	0
U.S. vs. Spain	3	4	0	0
U.S. vs. Taiwan	3	7	3	1
U.S. vs. other	4	4	4	0

Source: Compiled from data submitted in response to Commission questionnaires.

In addition, U.S. producers and importers were asked to assess how often differences other than price were significant in sales of mattresses from the United States, subject, or nonsubject countries. As seen in tables II-10 to II-11, most U.S. producers reported that differences other than price between mattresses produced in the United States and those from other countries were never significant. Importers reported a wider range of answers, but in 12 of the 14 possible comparisons, at least half of importers reported that differences other than price were sometimes or never significant. Differences other than price (not already listed above for interchangeability) include issues of quality and product range. Two importers (***) reported that imports have better quality, invest more in innovation, have greater reliability, consistency, and product efficacy than U.S. product. *** indicated that different countries have more or less experience with different types of mattresses or mattress components, that quality differs from source to source, and that different countries may not have multiple types of mattresses available in MiB format. *** indicated because demand is uneven (since many mattresses are sold during sale periods) manufacturers need to be able to vary production in response to demand because some compressed mattresses have a relatively short (less than 6 month) shelf life. *** reported ***.

Some firms also compared different import sources. *** reported that facilities in Mexico have a lower cost than other subject countries for both for transportation and for onsite visits used in supplier approval. (***) indicated that its imports compete with some imports that are lower quality, may be non-compliant on flammability standards, are labeled with false country of origin, and/or mislabel/misrepresent mattress components.

Table II-10

Mattresses: Count of U.S. producers reporting the significance of differences other than price between product produced in the United States and in other countries, by country pair

Country pair	Always	Frequently	Sometimes	Never
U.S. vs. Bosnia and Herzegovina	0	1	0	10
U.S. vs. Bulgaria	0	1	0	10
U.S. vs. Burma	1	1	0	10
U.S. vs. India	1	1	0	10
U.S. vs. Indonesia	1	1	0	10
U.S. vs. Italy	0	1	0	10
U.S. vs. Kosovo	0	1	0	10
U.S. vs. Mexico	0	1	1	10
U.S. vs. Philippines	0	1	0	10
U.S. vs. Poland	0	1	0	10
U.S. vs. Slovenia	0	1	0	10
U.S. vs. Spain	0	1	0	10
U.S. vs. Taiwan	1	1	0	10
U.S. vs. other	0	1	0	10

Source: Compiled from data submitted in response to Commission questionnaires.

Table II-11

Mattresses: Count of importers reporting the significance of differences between product produced in the United States and in other countries, by country pair

Country pair	Always	Frequently	Sometimes	Never
U.S. vs. Bosnia and Herzegovina	1	0	1	1
U.S. vs. Bulgaria	2	0	1	1
U.S. vs. Burma	2	0	1	1
U.S. vs. India	4	0	2	1
U.S. vs. Indonesia	5	1	5	1
U.S. vs. Italy	4	0	5	1
U.S. vs. Kosovo	3	0	3	1
U.S. vs. Mexico	4	1	4	2
U.S. vs. Philippines	1	0	0	1
U.S. vs. Poland	2	0	0	1
U.S. vs. Slovenia	2	0	1	1
U.S. vs. Spain	2	0	2	1
U.S. vs. Taiwan	5	1	5	1
U.S. vs. other	5	0	3	2

Source: Compiled from data submitted in response to Commission questionnaires.

Part III: U.S. producers' production, shipments, and employment

The Commission analyzes a number of factors in making injury determinations (see 19 U.S.C. §§ 1677(7)(B) and 1677(7)(C)). Information on the subsidies and dumping margins was presented in Part I of this report and information on the volume and pricing of imports of the subject merchandise is presented in Part IV and Part V. Information on the other factors specified is presented in this section and/or Part VI and (except as noted) is based on the questionnaire responses of 21 firms that accounted for the majority of U.S. production of mattresses during 2022.

U.S. producers

The Commission issued a U.S. producer questionnaire to 223 firms based on information contained in the petition and from prior investigations involving mattresses. Twenty-one firms provided usable data on their operations.¹ Staff believes that these responses represent the majority of U.S. production of mattresses.

Table III-1 lists U.S. producers of mattresses, their production locations, positions on the petition, and shares of total production. Fourteen firms reported supporting the petitions, four firms reported taking no position, three firms reported mixed or partial positions on the petition (i.e., some mixture of support, opposition, and/or taking no position), and no firms reported opposition (i.e., were opposed to every petition).

¹ Several firms provided unusable responses or submitted responses too late to be properly examined and included in the dataset: ***. Ikea identified *** as one of two U.S. producers supplying it with mattresses and described the producers as supplying Ikea with “only relatively minor quantities of specialized mattresses.” Mexican respondents’ postconference brief, p. 17.

Classic Brands, LLC, a U.S. producer and importer that participated in the China mattresses investigation and the eight-country mattresses investigation, executed a general assignment for the benefit of creditors (“ABC”) on November 25, 2022, and is no longer in operation. See www.classicbrands.com. (An ABC as a business liquidation device available to an insolvent debtor as an alternative to formal bankruptcy proceedings. See www.americanbar.org/groups/business_law/resources/business-law-today/2015-november/assignment-for-the-benefit-of-creditors/.)

Table III-1

Mattresses: U.S. producers, their positions on the petition, production locations, and shares of reported production, 2022

Share in percent

Firm	Position on petition	Production location(s)	Share of production
Ashley	***	Verona, MS Advance, NC Saltillo, MS	***
Brooklyn	Petitioner	Phoenix, AZ	***
Carpenter	Petitioner	Conover, NC Temple, TX Elkhart, IN Riverside, CA Lakeland, FL Fogelsville, PA	***
Corsicana	Petitioner	Corsicana, TX Shelbyville, TN Aurora, IL Glendale, AZ Bartow, FL Winlock, WA	***
Future Foam	Petitioner	Middleton, WI Dallas, TX Archdale, NC Council Bluffs, IA Fullerton, CA Newton, KS	***
FXI	Petitioner	Auburn, IN Portland, OR Coldwater, MS Corry, PA West Chicago, IL Baldwyn, MS	***
Holder	***	Kokomo, IN	***
Jeffco	***	Webster, MA Woodstock, CT	***
Kolcraft	Petitioner	Aberdeen, NC	***
Leggett & Platt	Petitioner	Tupelo, MS Tupelo, MS Americus, GA Newnan, GA Conover, NC Fort Smith, AR	***
Leisure	***	Boise, ID	***
Lippert	***	Goshen, IN Nampa, ID	***
Mattress Mill	***	Bozeman, MT	***

Table continued.

Table III-1 Continued

Mattresses: U.S. producers, their positions on the petition, production locations, and shares of reported production, 2022

Share in percent

Firm	Position on petition	Production location(s)	Share of production
Portland Mattress Makers	***	Biddeford, ME	***
Resident Home	***	Jeffersonville, IN	***
		Doraville, GA Aurora, CO Tolleson, AZ Moreno Valley, CA Kapolei, HI Puyallup, WA West Coxsackie, NY Hazleton, PA Jamestown, NY Beloit, WI Monroe, OH Janesville, WI Riviera Beach, FL Cullman, AL Charlotte, NC Trujillo Alto, PR Grovetown, GA Waycross, GA Houston, TX	***
Serta Simmons	Petitioner		***
		Antioch, TN Phoenix, AZ Oklahoma City, OK Tualitan, OR	***
Southerland	Petitioner		***
		Phoenix, AZ Richmond, CA Aurora, CO Orlando, FL Conyers, GA Plainfield, IL	***
Tempur Sealy	Petitioner		***
The Futon Shop	***	San Francisco, CA	***
Therapedic	***	Brockton, MA	***
Zinus	***	Mcdonough, GA	***
All firms	Various	Various	100.0

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Source: Compiled from data submitted in response to Commission questionnaires.

Table III-2 presents information on U.S. producers' ownership, related and/or affiliated firms. As indicated in table III-2, three U.S. producers are related to foreign producers of the subject merchandise (***) and four U.S. producers are related to U.S. importers of the subject merchandise (***). In addition, as discussed in greater detail below, four U.S. producers directly import the subject merchandise or are related to importers of the subject merchandise (***), and *** purchases the subject merchandise from U.S. importers (***)).

Table III-2
Mattresses: U.S. producers' ownership, related and/or affiliated firms

Reporting firm	Relationship type and related firm	Details of relationship
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***

Table continued.

Table III-2 Continued

Mattresses: U.S. producers' ownership, related and/or affiliated firms

Reporting firm	Relationship type and related firm	Details of relationship
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***
***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table III-3 presents events in the U.S. industry since January 1, 2020.

**Table III-3
Mattresses: Important industry events since 2020**

Item	Firm	Event
Acquisition	Brooklyn Bedding	Cerberus Capital Management acquired both Brooklyn Bedding and Helix sleep to combine both into a direct-to-consumer mattress platform in Oct 2021.
Acquisition	Brooklyn Bedding	Brooklyn Bedding and Helix Sleep acquired Bear Mattress in July 2022.
Acquisition	Future Foam	On March 2nd, 2020, Future Foam acquired three foam pouring facilities in Tupelo, Mississippi, Kent, Washington, and Elkhart, Indiana. A foam fabrication facility in Kent, Wash. was also acquired.
Acquisition	Corsicana Mattress Company	In April 2021, Corsicana acquired Richmond, Virginia based Symbol Mattress.
Consolidations	Serta Simmons	Following an announcement to build a shared factory in 2022, Serta Simmons has consolidated its manufacturing by closing three factories in Iowa, Virginia, Kansas in 2022. On April 12, 2023, Serta Simmons announced it was closing two more plants in Connecticut and Georgia.
Consolidations	Ashley Furniture	In October 2022, Ashley furniture closed its distribution center in Statesville, North Carolina and moved operations to Advance, North Carolina.
Consolidations	Corsicana Mattress Company	Corsicana announced it would be closing its production plant in Richmond, Virginia (acquired from Symbol Mattress in 2021 – see above) and consolidating the plant's operations to facilities in Newington, Connecticut and Greensboro, North Carolina.
Plant Opening	Ashley Furniture	In July 2021, Ashley Furniture opened a new production facility in Chippewa Falls, Wisconsin.
Plant Opening	Zinus	In 2021, Zinus USA, Inc. opened a new production facility in McDonough, Georgia.
Plant Closing	Corsicana	In May 2022, Corsicana closed its production plant in LaPorte County, Indiana.

Source: BedTimes Magazine “Corsicana Acquires Symbol Mattress” April 30, 2021, <https://bedtimesmagazine.com/2021/04/corsicana-acquires-symbol-mattress/>. BedTimes Magazine, “Corsicana Closes Richmond Plant” June 23, 2022, <https://bedtimesmagazine.com/2022/06/corsicana-closes-richmond-plant/>. Businesswire “Cerberus Completes Acquisition of Brooklyn Bedding and Helix Sleep” Oct 13, 2021, <https://www.businesswire.com/news/home/20211013005291/en/Cerberus-Completes-Acquisition-of-Brooklyn-Bedding-and-Helix-Sleep>. Floorcoveringweekly “Future Foam acquires foam facilities” March 3, 2020, <https://www.floorcoveringweekly.com/main/topnews/future-foam-acquires-foam-facilities--28907>. Furnituretoday “Ashley plans to close plant, move operations for greater efficiencies”, Oct 3, 2022, <https://www.furnituretoday.com/furniture-manufacturing/ashley-plans-to-close-plant-move-operations-for-greater-efficiencies>. Furnituretoday, “How Corsicana’s plant closure will set course for new strategy” May 27, 2022, <https://www.furnituretoday.com/bedding-manufacturers/how-corsicanas-plant-closure-will-set-course-for-new-strategy>. Furnituretoday, “Serta Simmons to close 3 factories this summer” April 13, 2023, <https://www.furnituretoday.com/bedding-manufacturers/serta-simmons-to-close-connecticut-factory/>. Prnewswire “Brooklyn Bedding and Helix Sleep Acquire Bear Mattress” July 7, 2022, <https://www.prnewswire.com/news-releases/brooklyn-bedding-and-helix-sleep-acquire-bear-mattress-301581787.html>. Woodworkingnetwork “Ashley Furniture opens 127,000-sq-ft manufacturing plant in Wisconsin” July 9, 2021, <https://www.woodworkingnetwork.com/news/woodworking-industry-news/ashley-furniture-opens-127000-sq-ft-manufacturing-plant-wisconsin>. MHF News “Zinus USA, Inc. to Open McDonough Manufacturing Facility”, August 18, 2020, <https://mhfnews.org/2020/08/18/zinus-usa-inc-announces-mcdonough-advanced-manufacturing-facility-creating-804-jobs/>.

Producers in the United States were asked to report any change in the character of their operations or organization relating to the production of mattresses since 2020. Seventeen of 21 producers indicated in their questionnaires that they had experienced such changes. Table III-4 presents the changes identified by these producers.

Table III-4
Mattresses: U.S. producers' reported changes in operations, since January 1, 2020

Item	Firm name and narrative response on changes in operations
Plant openings	***
Plant closings	***
Prolonged shutdowns	***

Item	Firm name and narrative response on changes in operations
Prolonged shutdowns	***
Production curtailments	***
Relocations	***
Expansions	***

Item	Firm name and narrative response on changes in operations
Expansions	***
Acquisitions	***
Consolidations	***
Weather-related or force majeure events	***
Weather-related or force majeure events	***

Item	Firm name and narrative response on changes in operations
Weather-related or force majeure events	***
Weather-related or force majeure events	***
Other	***

Source: Compiled from data submitted in response to Commission questionnaires.

U.S. production, capacity, and capacity utilization

Table III-5 presents U.S. producers’ installed and practical overall capacity and production on the same equipment.² Installed overall capacity increased by 9.2 percent from 2020 to 2022, led primarily by increases in capacity reported by ***

² “Installed overall capacity” is the level of production that firms’ establishments could have attained, assuming an optimal product mix, and based solely on existing capital investments. This capacity measure does not take into account other constraints to production such as existing workforce constraints, availability of raw materials, or downtime for maintenance, repair, and clean-up.

“Practical overall capacity” is level of production that firms’ establishments could reasonably have expected to attain, taking into account the actual product mix over the period. This capacity measure is based on not only existing capital investments but also non-capital investment constraints, such as (1) normal operating conditions; (2) existing in place and readily available labor force; (3) availability of material inputs; and (4) any other constraints that may have limited firms’ ability to produce the reported products. See U.S. Producers’ Questionnaire.

***, which offset deductions in installed capacity reported primarily by ***. Installed capacity was nearly equal between January-March (“interim”) 2022 and 2023. Practical overall capacity increased by 5.9 percent from 2020 to 2022, again led by increases reported primarily by *** which offset deductions reported primarily by ***. Practical overall capacity was 5.8 percent lower in interim 2023 than in interim 2022.

As discussed in more detail below, practical capacity for mattresses (i.e., that portion of practical overall capacity that firms allocated for mattresses, if they made other products on the same equipment) increased by 5.5 percent from 2020 to 2022 but was 4.8 percent lower in interim 2023 than in interim 2022. As discussed further in the “alternative products” section below, six firms reported production of products other than mattresses on the same equipment.

**Table III-5
Mattresses: U.S. producers’ installed and practical capacity, production, and utilization on the same equipment as in-scope production, by period**

Capacity and production in units; utilization in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Installed overall	Capacity	53,991,092	58,464,199	58,985,095	15,558,081	15,558,280
Installed overall	Production	18,256,434	19,385,901	15,800,819	4,544,144	3,950,533
Installed overall	Utilization	33.8	33.2	26.8	29.2	25.4
Practical overall	Capacity	23,985,528	25,856,249	25,401,773	6,529,511	6,152,840
Practical overall	Production	18,256,434	19,385,901	15,800,819	4,544,144	3,950,533
Practical overall	Utilization	76.1	75.0	62.2	69.6	64.2
Practical mattresses	Capacity	21,317,503	23,167,185	22,494,498	5,803,490	5,523,138
Practical mattresses	Production	15,879,284	17,127,389	14,087,850	4,079,070	3,515,648
Practical mattresses	Utilization	74.5	73.9	62.6	70.3	63.7

Source: Compiled from data submitted in response to Commission questionnaires.

Table III-6 presents U.S. producers’ reported narratives regarding practical capacity constraints. “Existing labor force” was the constraint cited by the most firms (10 firms), followed by “supply of material inputs” (six firms), followed equally by “logistics/transportation” and “other constraints” (five firms reporting for each constraint).³

³ Firms could choose multiple constraints in response to this question in the U.S. producers’ questionnaire, and several did so. Therefore, these counts can encompass the same firm(s) identifying multiple constraints.

U.S. producers appearing at the staff conference testified that their biggest concern with capacity was less about having insufficient capital investments or equipment, and more about not being able to run enough shifts and having an underutilized labor force. See conference transcript, pp. 53-59 (Rhea, *(continued...)*)

**Table III-6
Mattresses: U.S. producers' reported capacity constraints since January 1, 2020**

Item	Firm name and narrative response on constraints to practical overall capacity
Production bottlenecks	***
Existing labor force	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***

(...continued)

Hagale, Thigpen, McQuiston, Prado, Ostapa, and Madler). Petitioners additionally argue that “decreased demand due to surging subject imports” resulted in underutilization of the existing labor force, and that employees were thus working fewer hours and shifts. Several petitioning companies (***) have estimated that their existing labor forces would have produced *** additional units “had subject imports not taken market share”. Petitioners’ postconference brief, exh. 1, p. 5.

Item	Firm name and narrative response on constraints to practical overall capacity
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Storage capacity	***
Storage capacity	***
Storage capacity	***
Logistics/ transportation	***
Other constraints	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table III-7 and figure III-1 present U.S. producers' production, capacity, and capacity utilization, with the six largest firms presented individually. U.S. producers' capacity increased by 5.5 percent from 2020 to 2022 but was 4.8 percent lower in interim 2023 than in interim 2022. This increase was primarily due to increases reported by, among other firms, ***.⁴ Production decreased by 11.3 percent from 2020 to 2022, and was 13.8 percent lower in interim 2023 than in interim 2022. Accordingly, U.S. producers' capacity utilization decreased by 11.9 percentage points from 2020 to 2022, and was 6.6 percent lower in interim 2023 than in interim 2022.⁵

Table III-7
Mattresses: U.S. producers' output, by firm and period

Practical capacity

Capacity in units

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	15,566,383	17,277,115	17,061,644	4,426,702	4,040,798
All other firms	5,751,120	5,890,070	5,432,854	1,376,788	1,482,340
All firms	21,317,503	23,167,185	22,494,498	5,803,490	5,523,138

Table continued.

4 ***.

5 ***.

Table III-7 Continued
Mattresses: U.S. producers' output, by firm and period

Production

Production in units

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	11,880,925	13,288,658	11,016,372	3,272,748	2,751,205
All other firms	3,998,359	3,838,731	3,071,478	806,322	764,443
All firms	15,879,284	17,127,389	14,087,850	4,079,070	3,515,648

Table continued.

Table III-7 Continued
Mattresses: U.S. producers' output, by firm and period

Capacity utilization

Capacity utilization in percent

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	76.3	76.9	64.6	73.9	68.1
All other firms	69.5	65.2	56.5	58.6	51.6
All firms	74.5	73.9	62.6	70.3	63.7

Table continued.

Table III-7 Continued
Mattresses: U.S. producers' output, by firm and period

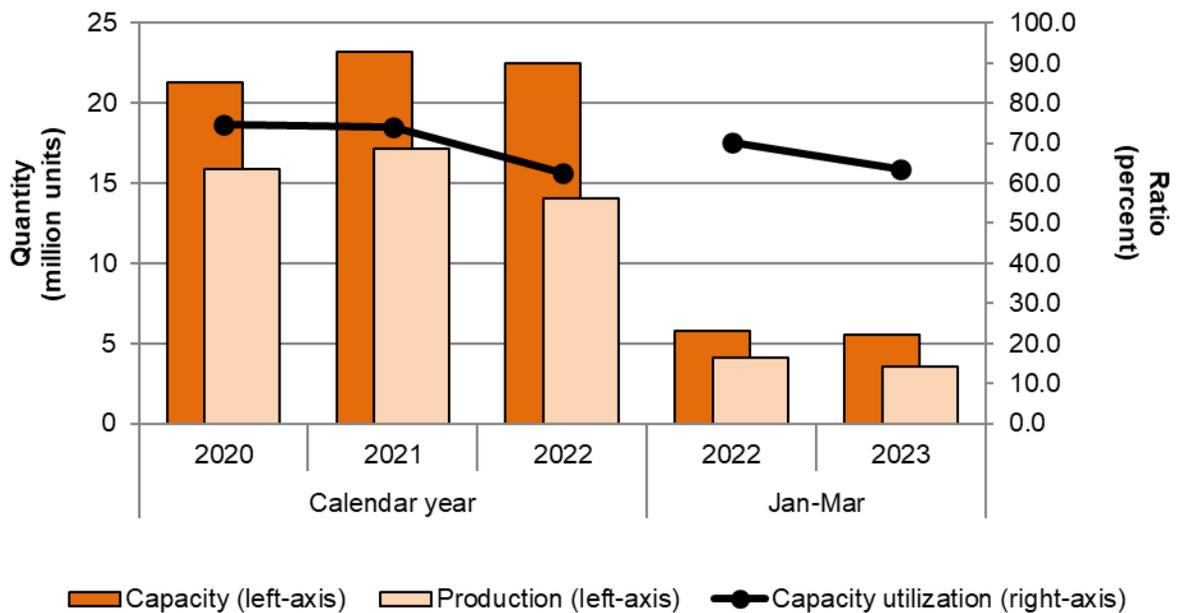
Share of production

Share in percent

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	74.8	77.6	78.2	80.2	78.3
All other firms	25.2	22.4	21.8	19.8	21.7
All firms	100.0	100.0	100.0	100.0	100.0

Source: Compiled from data submitted in response to Commission questionnaires.

Figure III-1
Mattresses: U.S. producers' capacity, production, and capacity utilization, by period



Source: Compiled from data submitted in response to Commission questionnaires.

Alternative products

As shown in table III-8, at least 85 percent of the product produced during any period by U.S. producers was mattresses. Six firms reported producing other products, including primarily ***.⁶ The firms producing the most alternative products in 2022 were ***.

Table III-8
Mattresses: U.S. producers' overall production on the same equipment as in-scope production, by period

Quantity in units; share in percent

Product type	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Mattresses	Quantity	15,879,284	17,127,389	14,087,850	4,079,070	3,515,648
Other products	Quantity	2,377,150	2,258,512	1,712,969	465,074	434,885
All products	Quantity	18,256,434	19,385,901	15,800,819	4,544,144	3,950,533
Mattresses	Share	87.0	88.3	89.2	89.8	89.0
Other products	Share	13.0	11.7	10.8	10.2	11.0
All products	Share	100.0	100.0	100.0	100.0	100.0

Source: Compiled from data submitted in response to Commission questionnaires.

U.S. producers' U.S. shipments and exports

Table III-9 presents U.S. producers' U.S. shipments, export shipments, and total shipments. U.S. shipments decreased by 9.8 percent from 2020 to 2022, and were 14.5 percent lower in interim 2023 than in interim 2022. Most U.S. producers' U.S. shipments were commercial shipments (almost *** percent or more in any period).

Export shipments decreased by 18.4 percent from 2020 to 2022 and were 10.9 percent lower in interim 2023 than in interim 2022; however export shipments never comprised more than 0.6 percent of total shipments in any period.⁷

⁶ ***.

⁷ *** firms reported export shipments, primarily ***.

Table III-9
Mattresses: U.S. producers' total shipments, by destination and period

Quantity in units; value in 1,000 dollars; unit value in dollars per units; shares in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. shipments	Quantity	15,557,694	16,965,477	14,030,332	3,833,903	3,279,494
Export shipments	Quantity	86,147	81,129	70,321	22,687	20,215
Total shipments	Quantity	15,643,841	17,046,606	14,100,653	3,856,590	3,299,709
U.S. shipments	Value	4,446,351	5,707,211	5,280,607	1,340,070	1,249,534
Export shipments	Value	35,611	36,202	36,279	10,018	6,820
Total shipments	Value	4,481,962	5,743,413	5,316,886	1,350,088	1,256,354
U.S. shipments	Unit value	286	336	376	350	381
Export shipments	Unit value	413	446	516	442	337
Total shipments	Unit value	287	337	377	350	381
U.S. shipments	Share of quantity	99.4	99.5	99.5	99.4	99.4
Export shipments	Share of quantity	0.6	0.5	0.5	0.6	0.6
Total shipments	Share of quantity	100.0	100.0	100.0	100.0	100.0
U.S. shipments	Share of value	99.2	99.4	99.3	99.3	99.5
Export shipments	Share of value	0.8	0.6	0.7	0.7	0.5
Total shipments	Share of value	100.0	100.0	100.0	100.0	100.0

Source: Compiled from data submitted in response to Commission questionnaires.

U.S. producers' inventories

Table III-10 presents U.S. producers' end-of-period inventories and the ratio of these inventories to U.S. producers' production, U.S. shipments, and total shipments. U.S. producers' inventories increased by 9.3 percent from 2020 to 2022, and were 0.9 percent higher in interim 2023 than in interim 2022. As a ratio to U.S. production, inventories increased by 1.1 percentage points from 2020 to 2022, and were 1.0 percentage point higher in interim 2023 than in interim 2022. As a ratio to U.S. shipments, inventories increased by 1.0 percentage point from 2020 to 2022 and were 1.1 percentage points higher in interim 2023 than in interim 2022.

Table III-10
Mattresses: U.S. producers' inventories and their ratio to select items, by period

Quantity in units; ratio in percent

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
End-of-period inventory quantity	733,277	814,060	801,257	980,817	989,436
Inventory ratio to U.S. production	4.6	4.8	5.7	6.0	7.0
Inventory ratio to U.S. shipments	4.7	4.8	5.7	6.4	7.5
Inventory ratio to total shipments	4.7	4.8	5.7	6.4	7.5

Source: Compiled from data submitted in response to Commission questionnaires.

U.S. producers' imports and purchases from subject sources

U.S. producers' imports of mattresses are presented in tables III-111 through III-14. Three firms (***) directly imported mattresses, while another firm (***) is related to *** other firms which reported importing mattresses. ***.

Additionally, *** reporting purchases of imports from subject sources. ***.⁸

⁸ ***.

Table III-11**Mattresses: ***'s U.S. production, subject imports, and ratio of subject imports to production, by source and period**

Quantity in units; ratio in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. production	Quantity	***	***	***	***	***
Imports from ***	Quantity	***	***	***	***	***
Imports from ***	Quantity	***	***	***	***	***
Imports from ***	Quantity	***	***	***	***	***
Imports from ***	Quantity	***	***	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table III-12**Mattresses: ***'s U.S. production, subject imports, and ratio of subject imports to production, by source and period**

Quantity in units; ratio in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. production	Quantity	***	***	***	***	***
Imports from ***	Quantity	***	***	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table III-13**Mattresses: ***'s U.S. production, subject imports, and ratio of subject imports to production, by source and period**

Quantity in units; ratio in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. production	Quantity	***	***	***	***	***
Imports from ***	Quantity	***	***	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table III-14**Mattresses: ***'s U.S. production, subject imports, and ratio of subject imports to production, by source and period**

Quantity in units; ratio in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. production	Quantity	***	***	***	***	***
Imports from ***	Quantity	***	***	***	***	***
Imports from ***	Quantity	***	***	***	***	***
Imports from ***	Quantity	***	***	***	***	***
Imports from ***	Quantity	***	***	***	***	***
Imports from ***	Quantity	***	***	***	***	***
Imports from ***	Quantity	***	***	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: ***. Ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

U.S. producers' reasons for importing mattresses are presented in tables III-15.⁹

Table III-15
Mattresses: U.S. producers' reasons for importing, by firm

Item	Narrative response on reasons for importing
***'s reason for importing	***
***'s reason for importing	***
***'s reason for importing	***

Source: Compiled from data submitted in response to Commission questionnaires.

⁹ ***.
***.

U.S. employment, wages, and productivity

Table III-16 shows U.S. producers' employment-related data. The number of PRWs increased irregularly by 3.9 percent from 2020 to 2022, but was 14.2 percent lower in interim 2023 than in interim 2022. Total hours worked and wages paid both increased from 2020 to 2022 and were lower in interim 2023 than in interim 2022. Hourly wages increased by 9.2 percent from 2020 to 2022 and were 17.6 percent higher in interim 2023 than in interim 2022. Productivity decreased by 12.7 percent from 2020 to 2022 but was 8.7 percent higher in interim 2023 than in interim 2022, while unit labor costs increased by 25.2 percent from 2020 to 2022 and were 8.2 percent higher in interim 2023 than in interim 2022.¹⁰

U.S. producers testified at the Commission's conference that their labor force is underutilized and that the lack of being able to provide consistent full-time hours hampers their ability to recruit employees.¹¹ Several U.S. producers also testified that labor can be added relatively quickly and that training is usually done on-site and in a short period of time. Further, one U.S. producer indicated that they are capable of operating in a way such that workers can "easily pivot" between different types of product.¹²

Table III-16
Mattresses: U.S. producers' employment related information, by period

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Production and related workers (PRWs) (number)	11,123	12,374	11,557	11,557	9,918
Total hours worked (1,000 hours)	21,957	23,896	22,320	6,402	5,076
Hours worked per PRW (hours)	1,974	1,931	1,931	554	512
Wages paid (\$1,000)	483,535	557,230	536,901	130,111	121,328
Hourly wages (dollars per hour)	\$22.02	\$23.32	\$24.05	\$20.32	\$23.90
Productivity (units per 1,000 hours)	723.2	716.7	631.2	637.2	692.6
Unit labor costs (dollars per unit)	\$30.45	\$32.53	\$38.11	\$31.90	\$34.51

Source: Compiled from data submitted in response to Commission questionnaires.

¹⁰ ***.

¹¹ Conference transcript, pp. 61-62 (McQuiston and Hagale).

¹² Conference transcript, p. 55 (Hagale); pp. 95-96 (Prado).

Part IV: U.S. imports, apparent U.S. consumption, and market shares

U.S. importers

The Commission issued importers' questionnaires to 390 firms believed to be importers of subject mattresses, as well as to all U.S. producers of mattresses.¹ Usable questionnaire responses were received from 33 companies, representing the following percentages of U.S. imports in 2022 under HTS statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095:

- Bosnia and Herzegovina: *** percent
- Bulgaria: *** percent
- Burma: *** percent
- India: *** percent
- Indonesia: *** percent
- Italy: *** percent
- Kosovo: *** percent
- Mexico: *** percent
- Philippines: No responses²
- Poland: *** percent
- Slovenia: *** percent
- Spain: *** percent
- Taiwan: *** percent
- Subject sources: 64.2 percent
- Nonsubject sources: 4.8 percent
- All import sources: 56.6 percent

¹ The Commission issued questionnaires to those firms identified in the petition, along with additional firms based on a review of data from third-party sources.

² ***.

Table IV-1 lists all responding U.S. importers of mattresses from the subject countries and other sources, their locations, and their shares of U.S. imports, in 2022.

Table IV-1
Mattresses: U.S. importers, their headquarters, and share of imports within each source, 2022

Share in percent

Firm	Headquarters	Bosnia and Herzegovina	Bulgaria	Burma	India	Indonesia	Italy
Amazon	Seattle, WA	***	***	***	***	***	***
Aries	Franklin Square, NY	***	***	***	***	***	***
Ashley	Arcadia, WI	***	***	***	***	***	***
Big Lots	Columbus, OH	***	***	***	***	***	***
Buoninfante	New York, NY	***	***	***	***	***	***
Cozy Comfort	Lexington, NC	***	***	***	***	***	***
Customatic Tech	Natick, MA	***	***	***	***	***	***
CVB	Nibley, UT	***	***	***	***	***	***
Dickson	Houston, TX	***	***	***	***	***	***
Dorel	Wright City, MO	***	***	***	***	***	***
Dorelan	Miami, FL	***	***	***	***	***	***
Fredman Bros	Saint Louis, MO	***	***	***	***	***	***
FXI	Radnor, PA	***	***	***	***	***	***
Homelegance	Fremont, CA	***	***	***	***	***	***
Ikea	Pratteln, Switzerland	***	***	***	***	***	***
Intercon	Salt Lake City, UT	***	***	***	***	***	***
Joerns	Charlotte, NC	***	***	***	***	***	***
Keetsa	Berkeley, CA	***	***	***	***	***	***
Lull	Santa Barbara, CA	***	***	***	***	***	***
Magniflex	Miami, FL	***	***	***	***	***	***
Mellow	San Leandro, CA	***	***	***	***	***	***
Nap Queen	Missouri City, TX	***	***	***	***	***	***
Resident Home	Jeffersonville, IN	***	***	***	***	***	***
Resource	New York, NY	***	***	***	***	***	***
Rize Home	Solon, OH	***	***	***	***	***	***
Sarton	Carolina, PR	***	***	***	***	***	***
Silver Prince	Napoli, IT	***	***	***	***	***	***
Star Seeds	Nicholasville, KY	***	***	***	***	***	***
Stork Craft	Las Vegas, NV	***	***	***	***	***	***
University Furnishings	Garland, TX	***	***	***	***	***	***
Vi-Spring	Las Vegas, NV	***	***	***	***	***	***
Walmart	Bentonville, AR	***	***	***	***	***	***
Zinus	Tracy, CA	***	***	***	***	***	***
All firms	Various	***	***	***	***	***	***

Table continued.

Table IV-1 Continued
Mattresses: U.S. importers, their headquarters, and share of imports within each source, 2022

Share in percent

Firm	Head-quarters	Kosovo	Mexico	Philippines	Poland	Slovenia	Spain	Taiwan
Amazon	Seattle, WA	***	***	***	***	***	***	***
Aries	Franklin Square, NY	***	***	***	***	***	***	***
Ashley	Arcadia, WI	***	***	***	***	***	***	***
Big Lots	Columbus, OH	***	***	***	***	***	***	***
Buoninfante	New York, NY	***	***	***	***	***	***	***
Cozy Comfort	Lexington, NC	***	***	***	***	***	***	***
Customatic Tech	Natick, MA	***	***	***	***	***	***	***
CVB	Nibley, UT	***	***	***	***	***	***	***
Dickson	Houston, TX	***	***	***	***	***	***	***
Dorel	Wright City, MO	***	***	***	***	***	***	***
Dorelan	Miami, FL	***	***	***	***	***	***	***
Fredman Bros	Saint Louis, MO	***	***	***	***	***	***	***
FXI	Radnor, PA	***	***	***	***	***	***	***
Homelegance	Fremont, CA	***	***	***	***	***	***	***
Ikea	Pratteln, Switzerland	***	***	***	***	***	***	***

Table continued.

Table IV-1 Continued
Mattresses: U.S. importers, their headquarters, and share of imports within each source, 2022

Share in percent

Firm	Head-quarters	Kosovo	Mexico	Philippines	Poland	Slovenia	Spain	Taiwan
Intercon	Salt Lake City, UT	***	***	***	***	***	***	***
Joerns	Charlotte, NC	***	***	***	***	***	***	***
Keetsa	Berkeley, CA	***	***	***	***	***	***	***
Lull	Santa Barbara, CA	***	***	***	***	***	***	***
Magniflex	Miami, FL	***	***	***	***	***	***	***
Mellow	San Leandro, CA	***	***	***	***	***	***	***
Nap Queen	Missouri City, TX	***	***	***	***	***	***	***
Resident Home	Jeffersonville, IN	***	***	***	***	***	***	***
Resource	New York, NY	***	***	***	***	***	***	***
Rize Home	Solon, OH	***	***	***	***	***	***	***
Sarton	Carolina, PR	***	***	***	***	***	***	***
Silver Prince	Napoli, IT	***	***	***	***	***	***	***
Star Seeds	Nicholasville, KY	***	***	***	***	***	***	***
Stork Craft	Las Vegas, NV	***	***	***	***	***	***	***
University Furnishings	Garland, TX	***	***	***	***	***	***	***
Vi-Spring	Las Vegas, NV	***	***	***	***	***	***	***
Walmart	Bentonville, AR	***	***	***	***	***	***	***
Zinus	Tracy, CA	***	***	***	***	***	***	***
All firms	Various	***	***	***	***	***	***	***

Table continued.

Table IV-1 Continued
Mattresses: U.S. importers, their headquarters, and share of imports within each source, 2022

Share in percent

Firm	Headquarters	Subject sources	Nonsubject sources	All import sources
Amazon	Seattle, WA	***	***	***
Aries	Franklin Square, NY	***	***	***
Ashley	Arcadia, WI	***	***	***
Big Lots	Columbus, OH	***	***	***
Buoninfante	New York, NY	***	***	***
Cozy Comfort	Lexington, NC	***	***	***
Customatic Tech	Natick, MA	***	***	***
CVB	Nibley, UT	***	***	***
Dickson	Houston, TX	***	***	***
Dorel	Wright City, MO	***	***	***
Dorelan	Miami, FL	***	***	***
Fredman Bros	Saint Louis, MO	***	***	***
FXI	Radnor, PA	***	***	***
Homelegance	Fremont, CA	***	***	***
Ikea	Pratteln, Switzerland	***	***	***
Intercon	Salt Lake City, UT	***	***	***
Joerns	Charlotte, NC	***	***	***
Keetsa	Berkeley, CA	***	***	***
Lull	Santa Barbara, CA	***	***	***
Magniflex	Miami, FL	***	***	***
Mellow	San Leandro, CA	***	***	***
Nap Queen	Missouri City, TX	***	***	***
Resident Home	Jeffersonville, IN	***	***	***
Resource	New York, NY	***	***	***
Rize Home	Solon, OH	***	***	***
Sarton	Carolina, PR	***	***	***
Silver Prince	Napoli, IT	***	***	***
Star Seeds	Nicholasville, KY	***	***	***
Stork Craft	Las Vegas, NV	***	***	***
University Furnishings	Garland, TX	***	***	***
Vi-Spring	Las Vegas, NV	***	***	***
Walmart	Bentonville, AR	***	***	***
Zinus	Tracy, CA	***	***	***
All firms	Various	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

U.S. imports

Table IV-2 presents data for U.S. imports of mattresses from the subject countries and all other sources. Imports from subject sources increased by 108.0 percent by quantity, and by 135.8 percent by value, from 2020 to 2022, and were 26.7 percent and 33.0 percent lower by quantity and value, respectively, in interim 2023 than in interim 2022. The average unit value of subject imports increased by 13.3 percent from 2020 to 2022, but it was 8.6 percent lower in interim 2023 than in interim 2022. The largest sources of subject imports in 2022 were Indonesia, Mexico, and Kosovo (28.1 percent, 21.9 percent, and 10.3 percent, respectively).

Nonsubject imports decreased by 81.2 percent by quantity (and 84.2 percent by value) from 2020 to 2022, and were 48.8 percent lower by both quantity and value in interim 2023 than in interim 2022. The average unit value of nonsubject imports decreased by 15.7 percent from 2020 to 2022, and it was 0.1 percent lower in interim 2023 than in interim 2022. As discussed in Part I, Commerce issued an antidumping duty order on imports of mattresses from China in December 2019, and subsequently issued a countervailing duty order on imports of mattresses from China in May 2021. Also in May 2021, Commerce issued antidumping duty orders on imports of mattresses from Cambodia, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam.^{3 4}

³ App. E presents data on historical U.S. imports since 2016 for the countries currently under investigation, other countries investigated in the “China” or “eight-country” mattresses investigations (see Part I), and all other sources.

⁴ Import data presented in this report are based on imports reported under nine HTSUS statistical reporting numbers: 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095. Three of these numbers - 9404.21.0095, 9404.29.1095, and 9404.29.9095 – were newly added in these mattress investigations to the list of “primary” HTSUS numbers (i.e., those numbers identified in the scope as being numbers under which the subject merchandise are “currently classifiable”), and cover mattresses of dimensions other than “for use in a crib or toddler bed” or “of a width exceeding 91 cm, of a length exceeding 184 cm, and a depth exceeding 8 cm.”

Petitioners assert that “import data associated with these nine HTSUS subheadings conform exactly to the Commission’s like product designation and are representative of subject merchandise imported into the United States” during the data collection period. Petitioners’ postconference brief, p. 12. Mexican respondents assert that the three new HTSUS numbers used in these investigations “likely contain nonsubject merchandise”, including mattress toppers, futon mattresses, and bassinet pads. Mexican respondents’ postconference brief, pp. 22-24. Petitioners note that chapter 94 of the HTSUS does not cover out-of-scope air or water mattresses and that mattress toppers are a “distinct article of commerce” classified under the HTSUS subheading for “pillows, cushions and similar furnishings”. Petitioners’ postconference brief, p. 12. They do however admit that “excluded futon mattresses do not have their own classification. It is possible that some excluded futon mattresses are classified under the
(continued...)

Table IV-2
Mattresses: U.S. imports by source and period

Quantity in units; value in 1,000 dollars

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Bosnia and Herzegovina	Quantity	---	2,276	209,547	50,898	8,287
Bulgaria	Quantity	26,131	556,291	243,958	100,253	14,705
Burma	Quantity	194	11,292	155,943	30,870	146,463
India	Quantity	6,128	227,291	269,256	84,622	21,048
Indonesia	Quantity	4,072,129	3,745,766	4,318,186	1,226,707	1,008,383
Italy	Quantity	211,615	219,877	96,641	23,007	9,586
Kosovo	Quantity	43,752	984,783	1,582,906	456,520	340,960
Mexico	Quantity	1,311,342	3,160,589	3,359,568	887,653	821,809
Philippines	Quantity	137,519	374,187	412,669	107,646	48,010
Poland	Quantity	213,491	370,336	553,426	92,027	45,568
Slovenia	Quantity	84,000	230,672	225,314	97,906	6,503
Spain	Quantity	19,589	479,638	461,827	109,015	55,504
Taiwan	Quantity	305,533	1,499,615	1,489,028	438,931	189,621
Subject sources	Quantity	6,431,423	11,862,613	13,378,269	3,706,055	2,716,447
Nonsubject sources	Quantity	10,555,122	2,800,757	1,982,571	763,495	391,097
All import sources	Quantity	16,986,545	14,663,370	15,360,840	4,469,550	3,107,544
Bosnia and Herzegovina	Value	---	417	26,589	6,754	833
Bulgaria	Value	2,033	43,527	22,572	9,766	1,278
Burma	Value	4	1,087	20,147	4,326	11,426
India	Value	298	28,581	27,929	9,797	2,920
Indonesia	Value	402,739	398,031	456,518	146,523	101,108
Italy	Value	30,575	34,467	19,002	3,869	3,048
Kosovo	Value	4,692	102,135	149,793	43,972	26,929
Mexico	Value	111,877	291,992	385,158	93,827	105,595
Philippines	Value	6,577	30,601	32,467	9,491	3,331
Poland	Value	7,144	14,201	41,219	5,032	2,483
Slovenia	Value	8,483	25,770	24,480	10,038	569
Spain	Value	2,195	63,501	62,165	16,440	7,004
Taiwan	Value	34,283	180,742	172,203	56,657	12,607
Subject sources	Value	610,898	1,215,052	1,440,241	416,492	279,131
Nonsubject sources	Value	990,127	202,605	156,864	55,696	28,513
All import sources	Value	1,601,026	1,417,657	1,597,104	472,188	307,645

Table continued.

(...continued)

HTS classifications identified in the scope, but the quantity would likely be minimal.” Petitioners’ postconference brief, exh. 1, p. 1.

Table IV-2 Continued
Mattresses: U.S. imports by source and period

Unit value in dollars per unit; share in percent

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Bosnia and Herzegovina	Unit value	---	183	127	133	101
Bulgaria	Unit value	78	78	93	97	87
Burma	Unit value	21	96	129	140	78
India	Unit value	49	126	104	116	139
Indonesia	Unit value	99	106	106	119	100
Italy	Unit value	144	157	197	168	318
Kosovo	Unit value	107	104	95	96	79
Mexico	Unit value	85	92	115	106	128
Philippines	Unit value	48	82	79	88	69
Poland	Unit value	33	38	74	55	54
Slovenia	Unit value	101	112	109	103	88
Spain	Unit value	112	132	135	151	126
Taiwan	Unit value	112	121	116	129	66
Subject sources	Unit value	95	102	108	112	103
Nonsubject sources	Unit value	94	72	79	73	73
All import sources	Unit value	94	97	104	106	99
Bosnia and Herzegovina	Share of quantity	---	0.0	1.4	1.1	0.3
Bulgaria	Share of quantity	0.2	3.8	1.6	2.2	0.5
Burma	Share of quantity	0.0	0.1	1.0	0.7	4.7
India	Share of quantity	0.0	1.6	1.8	1.9	0.7
Indonesia	Share of quantity	24.0	25.5	28.1	27.4	32.4
Italy	Share of quantity	1.2	1.5	0.6	0.5	0.3
Kosovo	Share of quantity	0.3	6.7	10.3	10.2	11.0
Mexico	Share of quantity	7.7	21.6	21.9	19.9	26.4
Philippines	Share of quantity	0.8	2.6	2.7	2.4	1.5
Poland	Share of quantity	1.3	2.5	3.6	2.1	1.5
Slovenia	Share of quantity	0.5	1.6	1.5	2.2	0.2
Spain	Share of quantity	0.1	3.3	3.0	2.4	1.8
Taiwan	Share of quantity	1.8	10.2	9.7	9.8	6.1
Subject sources	Share of quantity	37.9	80.9	87.1	82.9	87.4
Nonsubject sources	Share of quantity	62.1	19.1	12.9	17.1	12.6
All import sources	Share of quantity	100.0	100.0	100.0	100.0	100.0

Table continued.

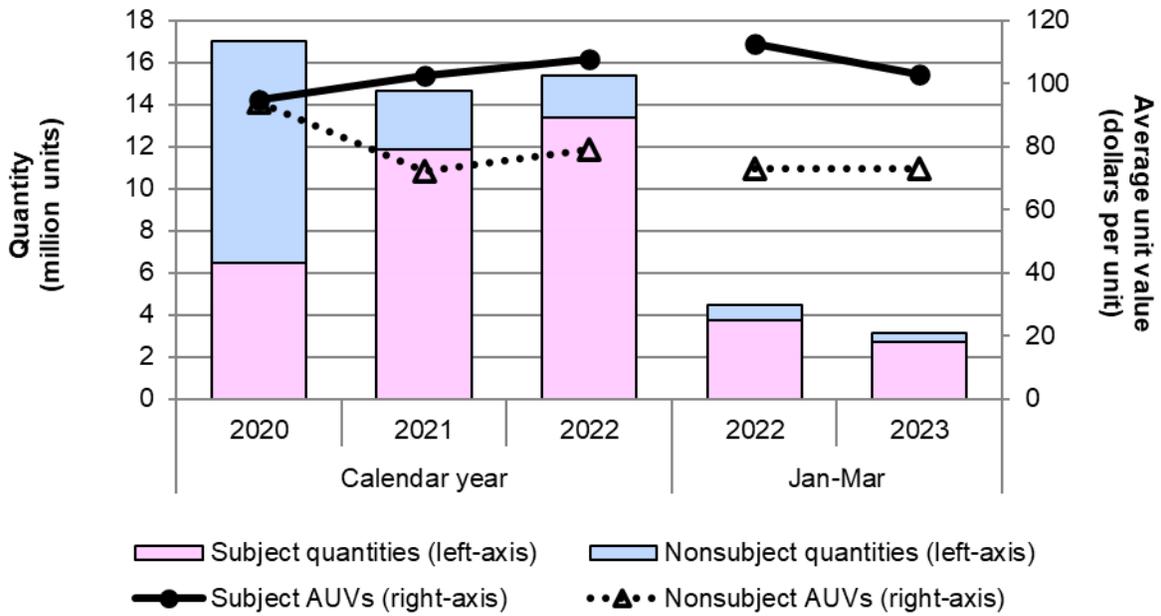
Table IV-2 Continued
Mattresses: Share of U.S. imports by source and period

Share and ratio in percent

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Bosnia and Herzegovina	Share of value	---	0.0	1.7	1.4	0.3
Bulgaria	Share of value	0.1	3.1	1.4	2.1	0.4
Burma	Share of value	0.0	0.1	1.3	0.9	3.7
India	Share of value	0.0	2.0	1.7	2.1	0.9
Indonesia	Share of value	25.2	28.1	28.6	31.0	32.9
Italy	Share of value	1.9	2.4	1.2	0.8	1.0
Kosovo	Share of value	0.3	7.2	9.4	9.3	8.8
Mexico	Share of value	7.0	20.6	24.1	19.9	34.3
Philippines	Share of value	0.4	2.2	2.0	2.0	1.1
Poland	Share of value	0.4	1.0	2.6	1.1	0.8
Slovenia	Share of value	0.5	1.8	1.5	2.1	0.2
Spain	Share of value	0.1	4.5	3.9	3.5	2.3
Taiwan	Share of value	2.1	12.7	10.8	12.0	4.1
Subject sources	Share of value	38.2	85.7	90.2	88.2	90.7
Nonsubject sources	Share of value	61.8	14.3	9.8	11.8	9.3
All import sources	Share of value	100.0	100.0	100.0	100.0	100.0
Bosnia and Herzegovina	Ratio	---	0.0	1.5	1.2	0.2
Bulgaria	Ratio	0.2	3.2	1.7	2.5	0.4
Burma	Ratio	0.0	0.1	1.1	0.8	4.2
India	Ratio	0.0	1.3	1.9	2.1	0.6
Indonesia	Ratio	25.6	21.9	30.7	30.1	28.7
Italy	Ratio	1.3	1.3	0.7	0.6	0.3
Kosovo	Ratio	0.3	5.7	11.2	11.2	9.7
Mexico	Ratio	8.3	18.5	23.8	21.8	23.4
Philippines	Ratio	0.9	2.2	2.9	2.6	1.4
Poland	Ratio	1.3	2.2	3.9	2.3	1.3
Slovenia	Ratio	0.5	1.3	1.6	2.4	0.2
Spain	Ratio	0.1	2.8	3.3	2.7	1.6
Taiwan	Ratio	1.9	8.8	10.6	10.8	5.4
Subject sources	Ratio	40.5	69.3	95.0	90.9	77.3
Nonsubject sources	Ratio	66.5	16.4	14.1	18.7	11.1
All import sources	Ratio	107.0	85.6	109.0	109.6	88.4

Source: Compiled from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series. Value data reflect landed duty-paid values. Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". Ratios are U.S. imports to production.

Figure IV-1
Mattresses: U.S. import quantities and average unit values, by source and period



Source: Compiled from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series. Value data reflect landed duty-paid values.

Table IV-3 presents imports by source reported by U.S. producers and/or their affiliated firms, as well as the ratio of these imports to official U.S. import statistics.⁵

⁵ This includes ***.

Table IV-3
Mattresses: U.S. imports by U.S. producers and/or affiliated firms

Quantity in units; ratio in percent

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Bosnia and Herzegovina	Quantity	***	***	***	***	***
Bulgaria	Quantity	***	***	***	***	***
Burma	Quantity	***	***	***	***	***
India	Quantity	***	***	***	***	***
Indonesia	Quantity	***	***	***	***	***
Italy	Quantity	***	***	***	***	***
Kosovo	Quantity	***	***	***	***	***
Mexico	Quantity	***	***	***	***	***
Philippines	Quantity	***	***	***	***	***
Poland	Quantity	***	***	***	***	***
Slovenia	Quantity	***	***	***	***	***
Spain	Quantity	***	***	***	***	***
Taiwan	Quantity	***	***	***	***	***
Subject sources	Quantity	***	***	***	***	***
Nonsubject sources	Quantity	***	***	***	***	***
All import sources	Quantity	***	***	***	***	***
Bosnia and Herzegovina	Ratio	***	***	***	***	***
Bulgaria	Ratio	***	***	***	***	***
Burma	Ratio	***	***	***	***	***
India	Ratio	***	***	***	***	***
Indonesia	Ratio	***	***	***	***	***
Italy	Ratio	***	***	***	***	***
Kosovo	Ratio	***	***	***	***	***
Mexico	Ratio	***	***	***	***	***
Philippines	Ratio	***	***	***	***	***
Poland	Ratio	***	***	***	***	***
Slovenia	Ratio	***	***	***	***	***
Spain	Ratio	***	***	***	***	***
Taiwan	Ratio	***	***	***	***	***
Subject sources	Ratio	***	***	***	***	***
Nonsubject sources	Ratio	***	***	***	***	***
All import sources	Ratio	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". The ratios represent the portion of official U.S. import statistics within the specified source that was imported by U.S. producers and/or their affiliates. These ratios are calculated based on data shown in this table (numerators) and in table IV-2 (denominators).

Negligibility

The statute requires that an investigation be terminated without an injury determination if imports of the subject merchandise are found to be negligible.⁶ Negligible imports are generally defined in the Act, as amended, as imports from a country of merchandise corresponding to a domestic like product where such imports account for less than 3 percent of the volume of all such merchandise imported into the United States in the most recent 12-month period for which data are available that precedes the filing of the petition or the initiation of the investigation. However, if there are imports of such merchandise from a number of countries subject to investigations initiated on the same day that individually account for less than 3 percent of the total volume of the subject merchandise, and if the imports from those countries collectively account for more than 7 percent of the volume of all such merchandise imported into the United States during the applicable 12-month period, then imports from such countries are deemed not to be negligible.⁷

Table IV-4 presents information on imports from the subject countries in the most recent 12-month period for which data are available (i.e., July 2022 through June 2023). Imports from Burma, Indonesia, Kosovo, Mexico, and Taiwan accounted for 4.5 percent, 27.1 percent, 9.9 percent, 25.5 percent, and 8.9 percent, respectively, of total imports of mattresses in this period. While imports from Bosnia and Herzegovina, Bulgaria, India, Italy, Philippines, Poland, Slovenia, and Spain were individually less than 3 percent of total imports in this period, these sources collectively accounted for 11.0 percent in this period.

Adjusted imports from Burma, Indonesia, Kosovo, Mexico, and Taiwan accounted for *** percent, *** percent, *** percent, *** percent, and *** percent, respectively, of total imports of mattresses in this period. Adjusted imports from Bosnia and Herzegovina, Bulgaria, India, Italy, Philippines, Poland, Slovenia, and Spain were individually *** percent of total imports in this period, but these sources collectively accounted for *** percent of adjusted imports in this period.⁸

⁶ Sections 703(a)(1), 705(b)(1), 733(a)(1), and 735(b)(1) of the Act (19 U.S.C. §§ 1671b(a)(1), 1671d(b)(1), 1673b(a)(1), and 1673d(b)(1)).

⁷ Section 771 (24) of the Act (19 U.S.C § 1677(24)).

⁸ “Adjusted” quantities and shares of quantities in table IV-4 present quantities and shares with out-of-scope imports deducted from the quantities reported in official U.S. import statistics. Importers were asked to report the quantity of out-of-scope products they had imported under the “primary” HTS numbers (i.e., HTS numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095) from July 2022 to June 2023. *** importers reported importing such out-of-scope products during this period: ***

(continued...)

Table IV-4**Mattresses: U.S. imports in the twelve-month period preceding the filing of the petition, July 2022 through June 2023**

Quantity in units; share in percent

Source of imports	Quantity	Share of quantity	Share of individually negligible sources	Adjusted quantity	Adjusted share of quantity	Adjusted share of individually negligible sources
Bosnia and Herzegovina	137,573	1.0	1.0	***	***	***
Bulgaria	68,148	0.5	0.5	***	***	***
Burma	602,314	4.5	---	***	***	***
India	164,723	1.2	1.2	***	***	***
Indonesia	3,646,411	27.1	---	***	***	***
Italy	59,224	0.4	0.4	***	***	***
Kosovo	1,325,257	9.9	---	***	***	***
Mexico	3,431,846	25.5	---	***	***	***
Philippines	348,913	2.6	2.6	***	***	***
Poland	331,595	2.5	2.5	***	***	***
Slovenia	49,911	0.4	0.4	***	***	***
Spain	312,741	2.3	2.3	***	***	***
Taiwan	1,197,989	8.9	---	***	***	***
Subject sources	11,676,645	86.9	11.0	***	***	***
All other sources	1,762,756	13.1	NA	***	***	NA
All import sources	13,439,401	100.0	NA	***	100.0	NA

Source: Compiled from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series.

Note: Shares shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". Adjusted U.S. imports quantity are official U.S. import statistics minus reported out-of-scope imports under the primary HTS numbers from Commission questionnaires.

Cumulation considerations

In assessing whether imports should be cumulated, the Commission determines whether U.S. imports from the subject countries compete with each other and with the domestic like product and has generally considered four factors: (1) fungibility, (2) presence of sales or offers to sell in the same geographical markets, (3) common or similar channels of distribution, and (4) simultaneous presence in the market. Information regarding channels of

(...continued)

distribution, market areas, and interchangeability appear in Part II. Additional information concerning fungibility, geographical markets, and simultaneous presence in the market is presented below.

Fungibility

Table IV-5 and figure IV-2 present information on U.S. producers' and U.S. importers' U.S. shipments by packaging format (i.e., "Mattress-in-a-box" (MiB) or "flat-packed" mattresses (FPM)).⁹

U.S. producers shipped both MiBs and FPMs, with FPMs comprising approximately two-thirds of U.S. producers' U.S. shipments in 2022. Shipments of imports from subject sources were nearly entirely MiBs (**% percent); shipments of imports from nonsubject sources were similarly nearly entirely MiBs. U.S. producers shipped **% percent of the MiBs shipped from all sources in 2022, while subject import sources comprised **% percent of all shipments of MiBs. U.S. producers shipped nearly all reported FPM shipments in 2022.

⁹ MiBs are mattresses of any size, with or without innersprings, that are rolled and compressed, whether or not further packaged in plastic or other packaging material for delivery in the compressed state to the ultimate consumer purchaser. FPMs are all mattresses not covered by the definition of MiBs. They include mattresses of any size, with or without innersprings, that are not both rolled and compressed. Detailed information on MiB and FPM shipments is presented in app. F.

Table IV-5
Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and packaging format, 2022

Quantity in units

Source	MiB	FPM	All packaging formats
U.S. producers	***	***	***
Bosnia and Herzegovina	***	***	***
Bulgaria	***	***	***
Burma	***	***	***
India	***	***	***
Indonesia	***	***	***
Italy	***	***	***
Kosovo	***	***	***
Mexico	***	***	***
Philippines	***	***	***
Poland	***	***	***
Slovenia	***	***	***
Spain	***	***	***
Taiwan	***	***	***
Subject sources	***	***	***
Nonsubject sources	***	***	***
All import sources	***	***	***
All sources	***	***	***

Table continued.

Table IV-5 Continued
Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and packaging format, 2022

Share across in percent

Source	MiB	FPM	All packaging formats
U.S. producers	***	***	***
Bosnia and Herzegovina	***	***	***
Bulgaria	***	***	***
Burma	***	***	***
India	***	***	***
Indonesia	***	***	***
Italy	***	***	***
Kosovo	***	***	***
Mexico	***	***	***
Philippines	***	***	***
Poland	***	***	***
Slovenia	***	***	***
Spain	***	***	***
Taiwan	***	***	***
Subject sources	***	***	***
Nonsubject sources	***	***	***
All import sources	***	***	***
All sources	***	***	***

Table continued.

Table IV-5 Continued
Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and packaging format, 2022

Share down in percent

Source	MiB	FPM	All packaging formats
U.S. producers	***	***	***
Bosnia and Herzegovina	***	***	***
Bulgaria	***	***	***
Burma	***	***	***
India	***	***	***
Indonesia	***	***	***
Italy	***	***	***
Kosovo	***	***	***
Mexico	***	***	***
Philippines	***	***	***
Poland	***	***	***
Slovenia	***	***	***
Spain	***	***	***
Taiwan	***	***	***
Subject sources	***	***	***
Nonsubject sources	***	***	***
All import sources	***	***	***
All sources	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Figure IV-2
Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and packaging format, 2022

* * * * *

Source: Compiled from data submitted in response to Commission questionnaires.

Note: "B&H" is Bosnia and Herzegovina.

Table IV-6 presents information on U.S. producers' and U.S. importers' responses regarding attributes (i.e., size and inner material type) of their U.S. shipments. Among all U.S. producers, each attribute was selected at least once, though the fewest amount of firms indicated shipping crib or toddler mattresses. Among all shipments of imports from subject and nonsubject sources, each attribute was selected at least once. However, among individual subject sources, only shipments of imports from Mexico, Poland, and Taiwan covered every attribute.¹⁰

¹⁰ Responding firms could select more than one attribute so the counts presented here may represent individual firms reporting shipments consisting of multiple attributes.

Table IV-6
Mattresses: U.S. producers' and U.S. importers' responses regarding attributes of U.S. shipments, by source and inner material type or size

Count in number of firms reporting

Source	Innerspring	Non-innerspring	Hybrid	Crib / toddler size	All other sizes
U.S. producers	14	20	16	3	18
Bosnia and Herzegovina	0	1	1	0	1
Bulgaria	1	0	0	0	1
Burma	0	2	0	0	2
India	3	0	3	0	4
Indonesia	5	5	6	0	7
Italy	5	8	5	0	8
Kosovo	4	5	3	0	5
Mexico	3	5	5	3	8
Philippines	0	0	0	0	0
Poland	2	1	1	1	1
Slovenia	0	2	1	0	2
Spain	0	1	2	0	2
Taiwan	2	8	3	1	9
Subject sources	14	23	17	4	25
Nonsubject sources	9	11	6	1	13
All import sources	16	24	17	4	28

Source: Compiled from data submitted in response to Commission questionnaires.

Table IV-7 and figure IV-3 presents U.S. imports by bed size in 2022.¹¹ Among all subject import sources, the largest share of imports were of twin or larger mattresses (49.3 percent), followed by small single and smaller mattresses (47.0 percent), and lastly by crib or toddler sized mattresses (3.7 percent). Most crib or toddler sized mattresses, and twin or larger sized mattresses, were imported from Mexico (65.3 percent and 28.3 percent, respectively), while most small single and smaller sized mattresses were imported from Indonesia (41.7 percent).

¹¹ The “bed sizes” reported in this table are derived from HTS statistical reporting number descriptions. “Crib or toddler” beds reflect data under statistical reporting numbers 9404.21.0010, 9404.29.1005 and 9404.29.9085. “Small single and smaller” reflect data under statistical reporting numbers 9404.21.0095, 9404.29.1095 and 9404.29.9095 and are merchandise larger than a crib or toddler bed but not big enough to classify under the statistical reporting numbers for “twin or larger.” “Twin or larger” reflect data under statistical reporting numbers 9404.21.0013, 9404.29.1013 and 9404.29.9087, and are defined as having a width greater than 91cm and a length greater than 184cm.

Table IV-7
Mattresses: U.S. imports in 2022, by source and bed size

Quantity in units

Source	Crib or toddler	Small single and smaller	Twin or larger	All bed sizes
Bosnia and Herzegovina	---	200,110	9,437	209,547
Bulgaria	---	1,295	242,663	243,958
Burma	---	31,632	124,311	155,943
India	---	140,452	128,804	269,256
Indonesia	---	2,881,357	1,436,829	4,318,186
Italy	449	64,387	31,805	96,641
Kosovo	---	407,743	1,175,163	1,582,906
Mexico	439,934	716,645	2,202,989	3,359,568
Philippines	1,018	393,955	17,696	412,669
Poland	222	407,299	145,905	553,426
Slovenia	3,730	203,678	17,906	225,314
Spain	---	41,817	420,010	461,827
Taiwan	47,875	794,925	646,228	1,489,028
Subject sources	493,228	6,285,295	6,599,746	13,378,269
Nonsubject sources	180,493	624,898	1,177,180	1,982,571
All import sources	673,721	6,910,193	7,776,926	15,360,840

Table continued.

Table IV-7 Continued
Mattresses: U.S. imports in 2022, by source and bed size

Share across in percent

Source	Crib or toddler	Small single and smaller	Twin or larger	All bed sizes
Bosnia and Herzegovina	---	95.5	4.5	100.0
Bulgaria	---	0.5	99.5	100.0
Burma	---	20.3	79.7	100.0
India	---	52.2	47.8	100.0
Indonesia	---	66.7	33.3	100.0
Italy	0.5	66.6	32.9	100.0
Kosovo	---	25.8	74.2	100.0
Mexico	13.1	21.3	65.6	100.0
Philippines	0.2	95.5	4.3	100.0
Poland	0.0	73.6	26.4	100.0
Slovenia	1.7	90.4	7.9	100.0
Spain	---	9.1	90.9	100.0
Taiwan	3.2	53.4	43.4	100.0
Subject sources	3.7	47.0	49.3	100.0
Nonsubject sources	9.1	31.5	59.4	100.0
All import sources	4.4	45.0	50.6	100.0

Table continued.

Table IV-7 Continued
Mattresses: U.S. imports in 2022, by source and bed size

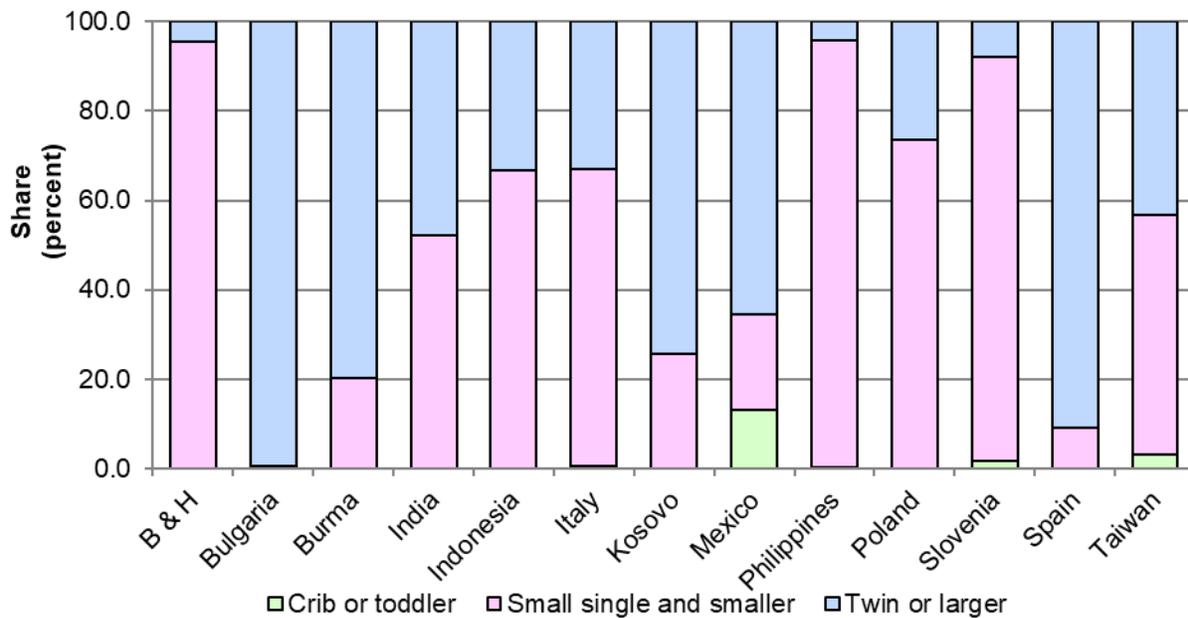
Share down in percent

Source	Crib or toddler	Small single and smaller	Twin or larger	All bed sizes
Bosnia and Herzegovina	---	2.9	0.1	1.4
Bulgaria	---	0.0	3.1	1.6
Burma	---	0.5	1.6	1.0
India	---	2.0	1.7	1.8
Indonesia	---	41.7	18.5	28.1
Italy	0.1	0.9	0.4	0.6
Kosovo	---	5.9	15.1	10.3
Mexico	65.3	10.4	28.3	21.9
Philippines	0.2	5.7	0.2	2.7
Poland	0.0	5.9	1.9	3.6
Slovenia	0.6	2.9	0.2	1.5
Spain	---	0.6	5.4	3.0
Taiwan	7.1	11.5	8.3	9.7
Subject sources	73.2	91.0	84.9	87.1
Nonsubject sources	26.8	9.0	15.1	12.9
All import sources	100.0	100.0	100.0	100.0

Source: Official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series.

Note: Shares shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". Crib or toddler beds reflect data under statistical reporting numbers 9404.21.0010, 9404.29.1005 and 9404.29.9085. Small single and smaller reflect data under statistical reporting numbers 9404.21.0095, 9404.29.1095 and 9404.29.9095 and are merchandise larger than a crib or toddler bed but not big enough to classify under the statistical reporting numbers for twin or larger. Twin or larger reflect data under statistical reporting numbers 9404.21.0013, 9404.29.1013 and 9404.29.9087, and are defined as having a width greater than 91cm and a length greater than 184cm.

Figure IV-3
Mattresses: U.S. imports in 2022, by source and bed size



Source: Official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series.

Note: Shares shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". Crib or toddler beds reflect data under statistical reporting numbers 9404.21.0010, 9404.29.1005 and 9404.29.9085. Small single and smaller reflect data under statistical reporting numbers 9404.21.0095, 9404.29.1095 and 9404.29.9095 and are merchandise larger than a crib or toddler bed but not big enough to classify under the statistical reporting numbers for twin or larger. Twin or larger reflect data under statistical reporting numbers 9404.21.0013, 9404.29.1013 and 9404.29.9087, and are defined as having a width greater than 91cm and a length greater than 184cm. "B&H" is Bosnia and Herzegovina.

Geographical markets

Table IV-8 presents data on U.S. imports by source and border of entry in 2022. Imports from all sources entered through all borders of entry in 2022, except that no imports from Philippines entered through Northern borders of entry. Indonesia was the largest source of imports to Eastern borders of entry (35.8 percent) and Western borders of entry (37.4 percent) in 2022; Kosovo was the largest source of imports to Northern borders of entry in 2022 (11.3 percent); and Mexico was the largest source of imports to Southern borders of entry in 2022 (66.2 percent).

Table IV-8
Mattresses: U.S. imports by source and border of entry, 2022

Quantity in units

Source	East	North	South	West	All borders
Bosnia and Herzegovina	183,443	3,998	13,055	9,051	209,547
Bulgaria	89,969	58,854	47,535	47,600	243,958
Burma	20,702	4,276	4,584	126,381	155,943
India	187,679	41,273	20,143	20,161	269,256
Indonesia	2,101,835	69,975	391,315	1,755,061	4,318,186
Italy	68,391	7,175	10,546	10,529	96,641
Kosovo	816,277	140,174	510,310	116,145	1,582,906
Mexico	148,476	89,358	2,352,703	769,031	3,359,568
Philippines	144,405	---	7,897	260,367	412,669
Poland	480,158	10,383	15,067	47,818	553,426
Slovenia	179,779	14,169	14,985	16,381	225,314
Spain	342,552	17,245	40,429	61,601	461,827
Taiwan	592,664	50,244	68,379	777,741	1,489,028
Subject sources	5,356,330	507,124	3,496,948	4,017,867	13,378,269
Nonsubject sources	522,919	734,906	55,095	669,651	1,982,571
All import sources	5,879,249	1,242,030	3,552,043	4,687,518	15,360,840

Table continued.

Table IV-8 Continued
Mattresses: U.S. imports by source and border of entry, 2022

Share across in percent

Source	East	North	South	West	All borders
Bosnia and Herzegovina	87.5	1.9	6.2	4.3	100.0
Bulgaria	36.9	24.1	19.5	19.5	100.0
Burma	13.3	2.7	2.9	81.0	100.0
India	69.7	15.3	7.5	7.5	100.0
Indonesia	48.7	1.6	9.1	40.6	100.0
Italy	70.8	7.4	10.9	10.9	100.0
Kosovo	51.6	8.9	32.2	7.3	100.0
Mexico	4.4	2.7	70.0	22.9	100.0
Philippines	35.0	---	1.9	63.1	100.0
Poland	86.8	1.9	2.7	8.6	100.0
Slovenia	79.8	6.3	6.7	7.3	100.0
Spain	74.2	3.7	8.8	13.3	100.0
Taiwan	39.8	3.4	4.6	52.2	100.0
Subject sources	40.0	3.8	26.1	30.0	100.0
Nonsubject sources	26.4	37.1	2.8	33.8	100.0
All import sources	38.3	8.1	23.1	30.5	100.0

Table continued.

Table IV-8 Continued
Mattresses: U.S. imports by source and border of entry, 2022

Share down in percent

Source	East	North	South	West	All borders
Bosnia and Herzegovina	3.1	0.3	0.4	0.2	1.4
Bulgaria	1.5	4.7	1.3	1.0	1.6
Burma	0.4	0.3	0.1	2.7	1.0
India	3.2	3.3	0.6	0.4	1.8
Indonesia	35.8	5.6	11.0	37.4	28.1
Italy	1.2	0.6	0.3	0.2	0.6
Kosovo	13.9	11.3	14.4	2.5	10.3
Mexico	2.5	7.2	66.2	16.4	21.9
Philippines	2.5	---	0.2	5.6	2.7
Poland	8.2	0.8	0.4	1.0	3.6
Slovenia	3.1	1.1	0.4	0.3	1.5
Spain	5.8	1.4	1.1	1.3	3.0
Taiwan	10.1	4.0	1.9	16.6	9.7
Subject sources	91.1	40.8	98.4	85.7	87.1
Nonsubject sources	8.9	59.2	1.6	14.3	12.9
All import sources	100.0	100.0	100.0	100.0	100.0

Source: Compiled from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series.

Note: Shares shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Presence in the market

Table IV-9 and figures IV-4 and IV-5 present data on U.S. imports by source and month from January 2020 to June 2023. Imports from both aggregated subject sources and nonsubject sources were present in every month from January 2020 to June 2023. Imports from India, Indonesia, Italy, Mexico, Philippines, Poland, Spain, and Taiwan were present in 42 of 42 months in this period. Imports from Bulgaria, Kosovo, and Slovenia were present in 34 of 42 months in this period. Imports from Burma were present in 28 of 42 months in this period. Lastly, imports from Bosnia and Herzegovina were present in 20 of 42 months in this period.

Table IV-9
Mattresses: Quantity of U.S. imports, by source and month

Quantity in units

Year	Month	Bosnia and Herzegovina	Bulgaria	Burma	India	Indonesia	Italy
2020	January	---	---	---	242	383,991	12,797
2020	February	---	---	---	491	391,198	16,256
2020	March	---	---	60	574	343,843	20,580
2020	April	---	---	---	95	308,342	27,171
2020	May	---	---	---	2	277,266	7,186
2020	June	---	---	---	2	324,510	12,174
2020	July	---	---	50	620	278,325	15,262
2020	August	---	1,337	---	528	365,329	18,027
2020	September	---	5,796	---	688	440,549	22,215
2020	October	---	6,415	34	34	361,108	22,899
2020	November	---	4,128	50	2,310	391,685	14,285
2020	December	---	8,455	---	542	205,983	22,763
2021	January	---	19,302	---	5,494	231,073	27,079
2021	February	---	16,657	---	2,886	225,413	29,436
2021	March	---	29,158	---	4,016	335,661	26,121
2021	April	---	39,377	---	5,919	321,388	26,348
2021	May	---	35,060	76	5,383	402,833	20,352
2021	June	20	41,857	---	18,108	280,806	19,462
2021	July	---	43,793	27	25,227	285,723	14,962
2021	August	---	74,716	100	31,618	352,456	14,018
2021	September	---	49,035	---	32,492	267,626	20,338
2021	October	---	67,707	564	28,702	264,178	6,621
2021	November	---	77,449	1,532	25,294	322,700	5,790
2021	December	2,256	62,180	8,993	42,152	455,909	9,350

Table continued.

Table IV-9 Continued
Mattresses: Quantity of U.S. imports, by source and month

Quantity in units

Year	Month	Bosnia and Herzegovina	Bulgaria	Burma	India	Indonesia	Italy
2022	January	20,312	17,100	4,568	29,507	436,496	6,114
2022	February	15,237	34,775	4,476	29,906	351,737	6,276
2022	March	15,349	48,378	21,826	25,209	438,474	10,617
2022	April	22,819	27,461	28,836	35,258	419,722	4,670
2022	May	15,133	52,233	17,196	30,273	503,738	8,794
2022	June	14,552	13,140	6,192	17,818	361,408	16,487
2022	July	15,449	24,044	10,574	15,980	240,156	7,941
2022	August	37,542	11,577	13,533	14,045	283,862	13,137
2022	September	18,790	7,710	8,859	24,305	317,395	5,752
2022	October	7,139	3,107	6,199	19,115	350,587	8,396
2022	November	18,740	2,623	14,736	15,837	284,634	4,392
2022	December	8,485	1,810	18,948	12,003	329,977	4,065
2023	January	2,068	7,870	47,499	7,519	353,984	3,917
2023	February	3,865	3,777	37,824	9,327	291,775	3,476
2023	March	2,354	3,058	61,140	4,202	362,624	2,193
2023	April	17,722	1,565	103,206	11,890	278,976	1,467
2023	May	3,105	1,007	146,296	13,487	300,580	1,452
2023	June	2,314	---	133,500	17,013	251,861	3,036

Table continued.

Table IV-9 Continued
Mattresses: Quantity of U.S. imports, by source and month

Quantity in units

Year	Month	Kosovo	Mexico	Philippines	Poland	Slovenia	Spain	Taiwan
2020	January	---	108,605	8,567	8,636	389	481	23,084
2020	February	---	113,162	5,569	9,993	---	105	6,195
2020	March	---	78,244	3,085	21,293	370	404	17,567
2020	April	---	38,193	11,855	14,135	---	104	18,738
2020	May	---	43,601	8,031	1,574	---	151	30,140
2020	June	---	80,767	7,202	1,641	---	43	25,950
2020	July	---	161,675	23,676	20,063	---	189	18,154
2020	August	---	140,772	10,732	25,974	---	81	26,288
2020	September	3,343	124,426	16,145	31,820	3,071	40	26,191
2020	October	11,309	140,158	10,245	24,803	8,189	55	27,774
2020	November	9,184	141,016	19,231	25,987	37,256	4,995	42,373
2020	December	19,916	140,723	13,181	27,572	34,725	12,941	43,079
2021	January	34,129	169,487	34,496	20,472	22,242	16,868	62,912
2021	February	23,049	185,700	11,894	10,738	6,496	5,723	80,545
2021	March	66,373	217,251	25,622	23,032	5,165	33,749	90,853
2021	April	86,722	266,288	25,386	23,853	3,454	43,573	127,058
2021	May	62,649	231,245	29,792	25,571	10,230	46,453	98,524
2021	June	116,896	302,237	31,247	29,205	26,747	36,981	110,763
2021	July	98,176	282,605	37,475	33,625	20,077	54,711	161,445
2021	August	88,226	334,416	24,548	31,084	24,407	44,748	130,978
2021	September	69,008	331,882	23,017	36,327	32,251	19,506	134,105
2021	October	129,373	273,539	40,796	44,496	28,990	47,577	188,143
2021	November	115,591	249,365	33,126	51,076	26,070	60,420	147,204
2021	December	94,591	316,574	56,788	40,857	24,543	69,329	167,085

Table continued.

Table IV-9 Continued
Mattresses: Quantity of U.S. imports, by source and month

Quantity in units

Year	Month	Kosovo	Mexico	Philippines	Poland	Slovenia	Spain	Taiwan
2022	January	147,594	264,350	40,550	29,979	25,670	42,529	135,480
2022	February	176,118	260,622	34,328	30,907	36,686	29,410	139,217
2022	March	132,808	362,681	32,768	31,141	35,550	37,076	164,234
2022	April	166,976	220,201	43,983	63,622	24,298	39,034	128,063
2022	May	176,152	272,838	13,389	89,325	28,259	64,114	143,876
2022	June	135,151	293,747	34,821	70,013	32,311	57,189	117,710
2022	July	69,518	295,232	28,810	53,565	15,421	33,453	124,047
2022	August	144,081	340,869	37,155	49,834	12,813	46,551	123,307
2022	September	78,721	232,500	28,994	55,053	12,128	32,712	114,312
2022	October	118,012	253,991	25,991	46,281	651	36,632	98,662
2022	November	132,904	257,955	51,542	19,046	79	11,057	107,271
2022	December	104,871	304,582	40,338	14,660	1,448	32,070	92,849
2023	January	104,995	272,840	18,732	14,406	2,171	21,188	64,822
2023	February	139,707	263,302	10,553	7,936	4,332	16,243	69,713
2023	March	96,258	285,667	18,725	23,226	---	18,073	55,086
2023	April	76,873	244,701	29,862	23,302	16	25,668	80,758
2023	May	124,663	340,398	23,882	13,354	852	23,978	110,353
2023	June	134,654	339,809	34,329	10,932	---	15,116	156,809

Table continued.

Table IV-9 Continued
Mattresses: Quantity of U.S. imports, by source and month

Quantity in units

Year	Month	Subject sources	Nonsubject sources	All import sources
2020	January	546,792	1,111,494	1,658,286
2020	February	542,969	881,043	1,424,012
2020	March	486,020	896,685	1,382,705
2020	April	418,633	724,170	1,142,803
2020	May	367,951	574,683	942,634
2020	June	452,289	829,447	1,281,736
2020	July	518,014	1,193,985	1,711,999
2020	August	589,068	1,217,157	1,806,225
2020	September	674,284	1,195,179	1,869,463
2020	October	613,023	1,351,613	1,964,636
2020	November	692,500	346,286	1,038,786
2020	December	529,880	233,380	763,260
2021	January	643,554	387,719	1,031,273
2021	February	598,537	226,199	824,736
2021	March	857,001	307,923	1,164,924
2021	April	969,366	280,173	1,249,539
2021	May	968,168	192,653	1,160,821
2021	June	1,014,329	233,327	1,247,656
2021	July	1,057,846	134,418	1,192,264
2021	August	1,151,315	219,666	1,370,981
2021	September	1,015,587	211,023	1,226,610
2021	October	1,120,686	264,836	1,385,522
2021	November	1,115,617	195,195	1,310,812
2021	December	1,350,607	147,625	1,498,232

Table continued.

Table IV-9 Continued
Mattresses: Quantity of U.S. imports, by source and month

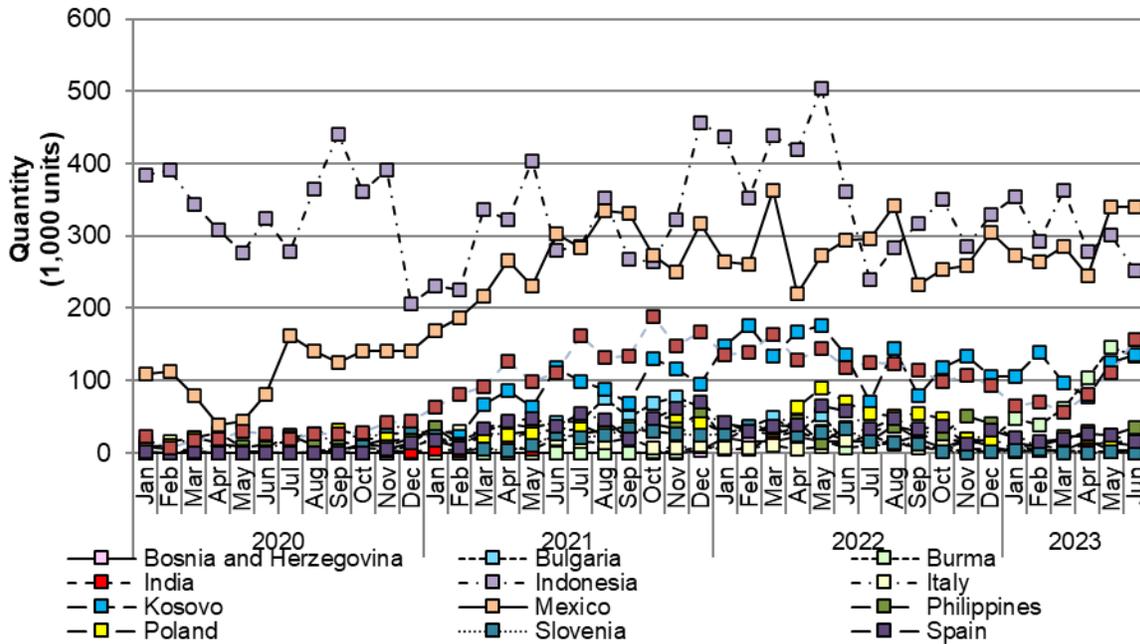
Quantity in units

Year	Month	Subject sources	Nonsubject sources	All import sources
2022	January	1,200,249	211,220	1,411,469
2022	February	1,149,695	210,846	1,360,541
2022	March	1,356,111	341,429	1,697,540
2022	April	1,224,943	221,891	1,446,834
2022	May	1,415,320	189,247	1,604,567
2022	June	1,170,539	108,993	1,279,532
2022	July	934,190	98,649	1,032,839
2022	August	1,128,306	111,828	1,240,134
2022	September	937,231	103,996	1,041,227
2022	October	974,763	147,368	1,122,131
2022	November	920,816	164,319	1,085,135
2022	December	966,106	72,785	1,038,891
2023	January	922,011	164,376	1,086,387
2023	February	861,830	78,913	940,743
2023	March	932,606	147,808	1,080,414
2023	April	896,006	199,443	1,095,449
2023	May	1,103,407	236,706	1,340,113
2023	June	1,099,373	236,565	1,335,938

Source: Compiled from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series.

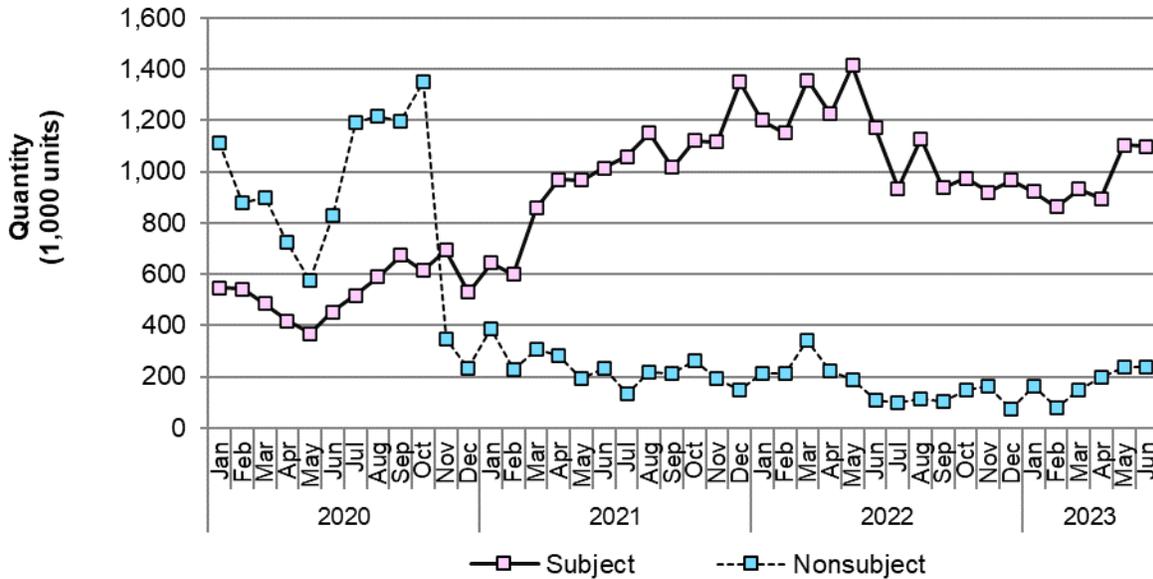
Note: Zeroes, null values, and undefined calculations are suppressed and shown as “--”.

Figure IV-4
Mattresses: U.S. imports from individual subject sources, by source and month



Source: Compiled from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series.

Figure IV-5
Mattresses: U.S. imports from aggregated subject and nonsubject sources, by month



Source: Compiled from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series.

Apparent U.S. consumption and market shares

Quantity

Table IV-10 and figure IV-6 present data on apparent U.S. consumption and U.S. market shares by quantity for mattresses. Apparent consumption by quantity decreased by 9.7 percent from 2020 to 2022, and it was 23.1 percent lower in interim 2023 than in interim 2022. The share of quantity held by U.S. producers decreased by 0.1 percentage point from 2020 to 2022 but was 5.2 percentage points higher in interim 2023 than in interim 2022. The share of quantity held by subject imports increased by 25.8 percentage points from 2020 to 2022 but was 2.1 percentage points lower in interim 2023 than in interim 2022. The share of quantity held by nonsubject imports decreased by 25.7 percentage points from 2020 to 2022 and was 3.1 percentage points lower in interim 2023 than in interim 2022.

Table IV-10
Mattresses: Apparent U.S. consumption and market shares based on quantity, by source and period

Quantity in units

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. producers	Quantity	15,557,694	16,965,477	14,030,332	3,833,903	3,279,494
Bosnia and Herzegovina	Quantity	---	2,276	209,547	50,898	8,287
Bulgaria	Quantity	26,131	556,291	243,958	100,253	14,705
Burma	Quantity	194	11,292	155,943	30,870	146,463
India	Quantity	6,128	227,291	269,256	84,622	21,048
Indonesia	Quantity	4,072,129	3,745,766	4,318,186	1,226,707	1,008,383
Italy	Quantity	211,615	219,877	96,641	23,007	9,586
Kosovo	Quantity	43,752	984,783	1,582,906	456,520	340,960
Mexico	Quantity	1,311,342	3,160,589	3,359,568	887,653	821,809
Philippines	Quantity	137,519	374,187	412,669	107,646	48,010
Poland	Quantity	213,491	370,336	553,426	92,027	45,568
Slovenia	Quantity	84,000	230,672	225,314	97,906	6,503
Spain	Quantity	19,589	479,638	461,827	109,015	55,504
Taiwan	Quantity	305,533	1,499,615	1,489,028	438,931	189,621
Subject sources	Quantity	6,431,423	11,862,613	13,378,269	3,706,055	2,716,447
Nonsubject sources	Quantity	10,555,122	2,800,757	1,982,571	763,495	391,097
All import sources	Quantity	16,986,545	14,663,370	15,360,840	4,469,550	3,107,544
All sources	Quantity	32,544,239	31,628,847	29,391,172	8,303,453	6,387,038

Table continued.

Table IV-10 Continued
Mattresses: Apparent U.S. consumption and market shares based on quantity, by source and period

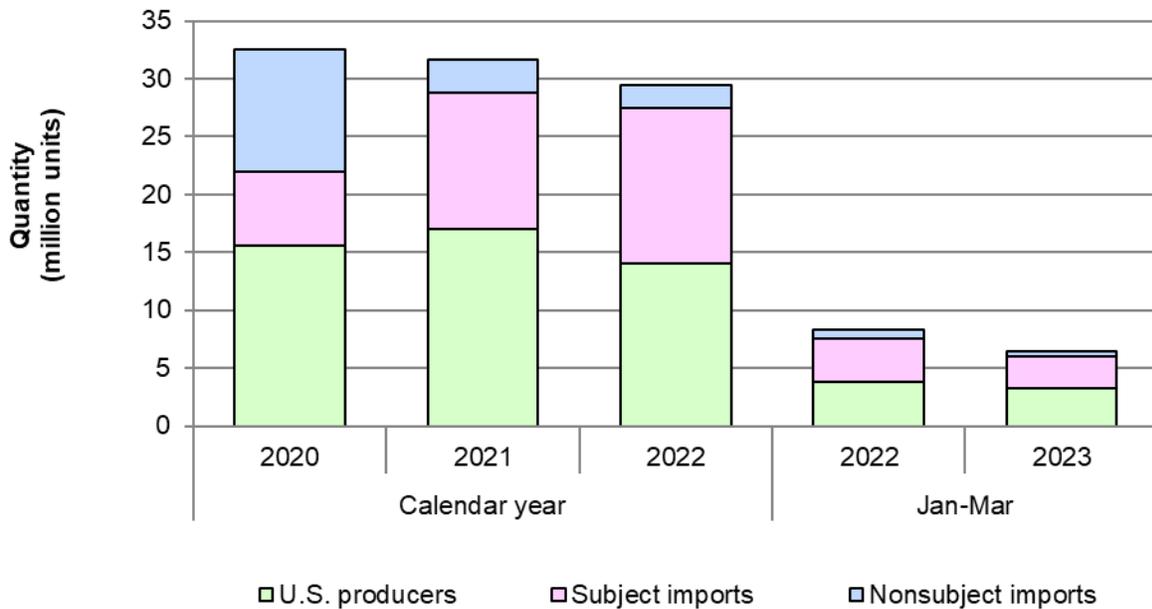
Shares in percent

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. producers	Share	47.8	53.6	47.7	46.2	51.3
Bosnia and Herzegovina	Share	---	0.0	0.7	0.6	0.1
Bulgaria	Share	0.1	1.8	0.8	1.2	0.2
Burma	Share	0.0	0.0	0.5	0.4	2.3
India	Share	0.0	0.7	0.9	1.0	0.3
Indonesia	Share	12.5	11.8	14.7	14.8	15.8
Italy	Share	0.7	0.7	0.3	0.3	0.2
Kosovo	Share	0.1	3.1	5.4	5.5	5.3
Mexico	Share	4.0	10.0	11.4	10.7	12.9
Philippines	Share	0.4	1.2	1.4	1.3	0.8
Poland	Share	0.7	1.2	1.9	1.1	0.7
Slovenia	Share	0.3	0.7	0.8	1.2	0.1
Spain	Share	0.1	1.5	1.6	1.3	0.9
Taiwan	Share	0.9	4.7	5.1	5.3	3.0
Subject sources	Share	19.8	37.5	45.5	44.6	42.5
Nonsubject sources	Share	32.4	8.9	6.7	9.2	6.1
All import sources	Share	52.2	46.4	52.3	53.8	48.7
All sources	Share	100.0	100.0	100.0	100.0	100.0

Source: Compiled from data submitted in response to Commission questionnaires and official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series.

Note: Shares shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Figure IV-6
Mattresses: Apparent U.S. consumption based on quantity, by source and period



Source: Compiled from data submitted in response to Commission questionnaires and official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series.

Value

Table IV-11 and figure IV-7 present data on apparent U.S. consumption and U.S. market shares by value for mattresses. Apparent consumption by value increased by 13.7 percent from 2020 to 2022, but it was 14.1 percent lower in interim 2023 than in interim 2022. The share of value held by U.S. producers increased by 3.3 percentage points from 2020 to 2022 and was 6.3 percentage points higher in interim 2023 than in interim 2022. The share of value held by subject imports increased by 10.8 percentage points from 2020 to 2022 but was 5.1 percentage points lower in interim 2023 than in interim 2022. The share of value held by nonsubject imports decreased by 14.1 percentage points from 2020 to 2022 and was 1.2 percentage points lower in interim 2023 than in interim 2022.

Table IV-11**Mattresses: Apparent U.S. consumption and market shares based on value, by source and period**

Value in 1,000 dollars

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. producers	Value	4,446,351	5,707,211	5,280,607	1,340,070	1,249,534
Bosnia and Herzegovina	Value	---	417	26,589	6,754	833
Bulgaria	Value	2,033	43,527	22,572	9,766	1,278
Burma	Value	4	1,087	20,147	4,326	11,426
India	Value	298	28,581	27,929	9,797	2,920
Indonesia	Value	402,739	398,031	456,518	146,523	101,108
Italy	Value	30,575	34,467	19,002	3,869	3,048
Kosovo	Value	4,692	102,135	149,793	43,972	26,929
Mexico	Value	111,877	291,992	385,158	93,827	105,595
Philippines	Value	6,577	30,601	32,467	9,491	3,331
Poland	Value	7,144	14,201	41,219	5,032	2,483
Slovenia	Value	8,483	25,770	24,480	10,038	569
Spain	Value	2,195	63,501	62,165	16,440	7,004
Taiwan	Value	34,283	180,742	172,203	56,657	12,607
Subject sources	Value	610,898	1,215,052	1,440,241	416,492	279,131
Nonsubject sources	Value	990,127	202,605	156,864	55,696	28,513
All import sources	Value	1,601,026	1,417,657	1,597,104	472,188	307,645
All sources	Value	6,047,377	7,124,868	6,877,711	1,812,258	1,557,179

Table continued.

Table IV-11 Continued**Mattresses: Apparent U.S. consumption and market shares based on value, by source and period**

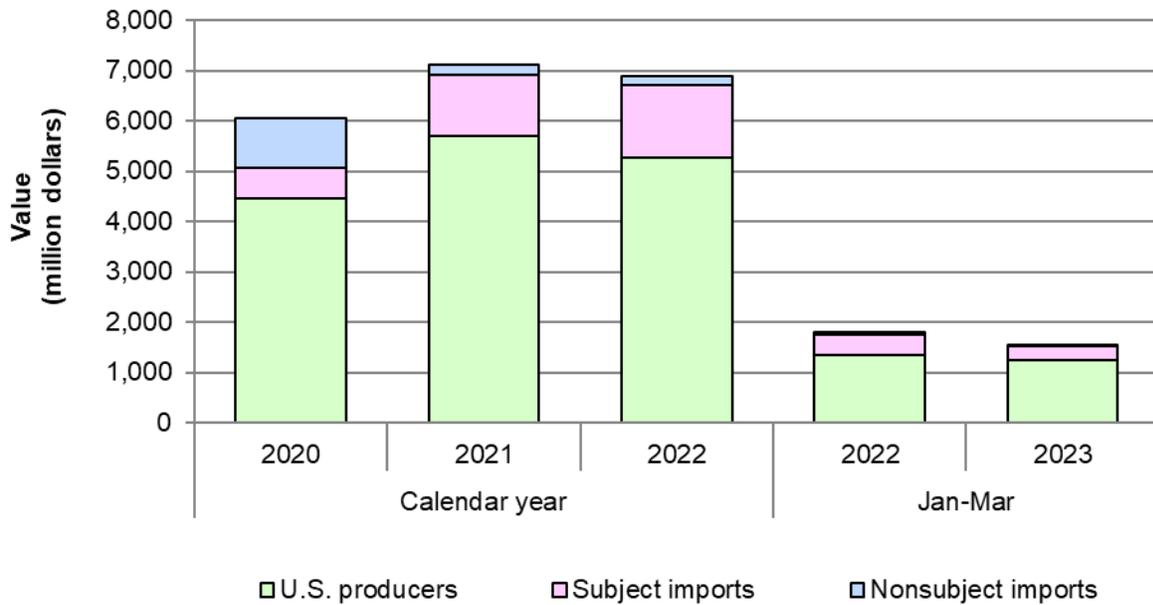
Shares in percent

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. producers	Share	73.5	80.1	76.8	73.9	80.2
Bosnia and Herzegovina	Share	---	0.0	0.4	0.4	0.1
Bulgaria	Share	0.0	0.6	0.3	0.5	0.1
Burma	Share	0.0	0.0	0.3	0.2	0.7
India	Share	0.0	0.4	0.4	0.5	0.2
Indonesia	Share	6.7	5.6	6.6	8.1	6.5
Italy	Share	0.5	0.5	0.3	0.2	0.2
Kosovo	Share	0.1	1.4	2.2	2.4	1.7
Mexico	Share	1.9	4.1	5.6	5.2	6.8
Philippines	Share	0.1	0.4	0.5	0.5	0.2
Poland	Share	0.1	0.2	0.6	0.3	0.2
Slovenia	Share	0.1	0.4	0.4	0.6	0.0
Spain	Share	0.0	0.9	0.9	0.9	0.4
Taiwan	Share	0.6	2.5	2.5	3.1	0.8
Subject sources	Share	10.1	17.1	20.9	23.0	17.9
Nonsubject sources	Share	16.4	2.8	2.3	3.1	1.8
All import sources	Share	26.5	19.9	23.2	26.1	19.8
All sources	Share	100.0	100.0	100.0	100.0	100.0

Source: Compiled from data submitted in response to Commission questionnaires and official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series. Value data reflect landed-duty-paid values.

Note: Shares shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Figure IV-7
Mattresses: Apparent U.S. consumption based on value, by source and period



Source: Compiled from data submitted in response to Commission questionnaires and official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series. Value data reflect landed-duty-paid values.

Part V: Pricing data

Factors affecting prices

Raw material costs

Raw materials account for a large share of U.S. producers' cost of producing mattresses. During 2020 to the first quarter of 2023, raw materials remained in a narrow range from 76.3 percent to 78.0 percent of the cost of goods sold for mattresses.

The major raw materials used in the production of mattresses vary depending on the type of mattress being produced. Innerspring and hybrid mattresses use springs of iron or steel, usually made of wire drawn from wire rod, while foam mattresses do not. All three mattress types typically use some foam in various thicknesses, densities, and in various amounts, with foam mattresses consisting exclusively of one or more types of foam. The three primary types of foam used are polyurethane, viscoelastic (i.e., "memory foam"), and latex.¹ The raw materials used to make foam include TDI (toluene diisocyanate), MDI (methylene diphenyl diisocyanate), and polyol.²

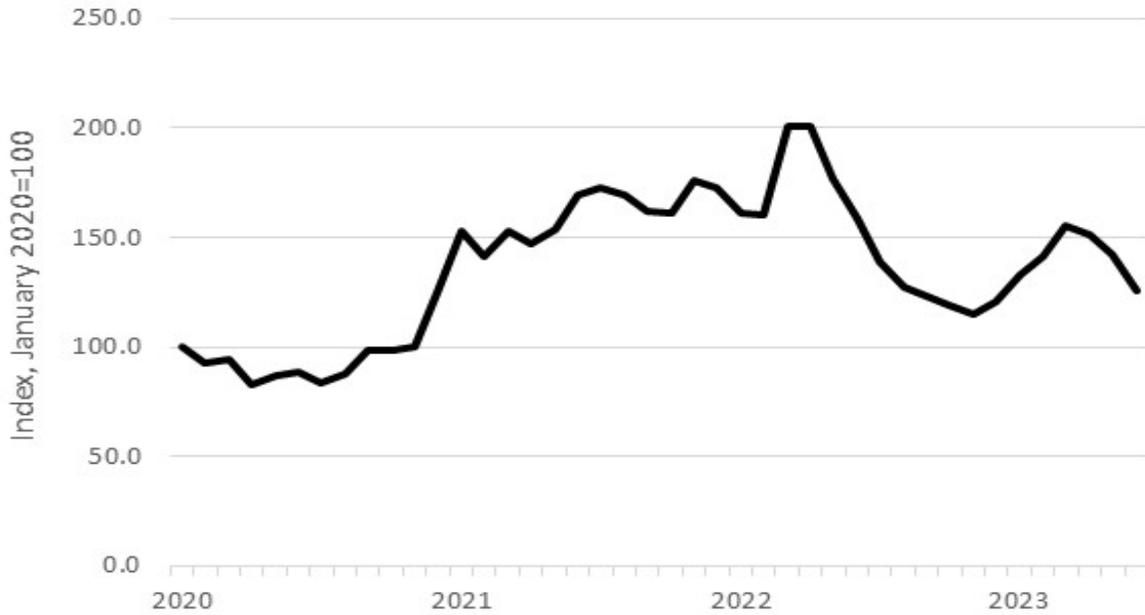
Wire rod costs are approximated by the costs of iron and steel scrap.³ The producers' price index for iron and steel scrap increased irregularly from January 2020 to March-April 2020, at which point it was double its value in January 2020. It then decreased irregularly through June 2023, for an overall increase of 26 percent over its January 2020 value (figure V-1 and table V-1).

¹ *Mattresses from China, Investigation No. 731-TA-1424 (Final)*, USITC Publication 5000, December 2019, p. I-1.

² *Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam, Investigation Nos. 701-TA-645 and 731-TA-1495-1501 (Final)*, USITC Publication 5191, May 2021, p. V-1.

³ ***.

Figure V-1
Raw materials costs: Iron and steel scrap, producer price index, monthly, not seasonally adjusted, January 2020-June 2023



Source: Bureau of Labor Statistics via Federal Reserve Bank of St. Louis, retrieved August 10, 2023.

Table V-1
Raw materials costs: Iron and steel scrap, producer price index, monthly, not seasonally adjusted, January 2020-June 2023

Index, January 2020=100

Year	Month	Iron and steel scrap producer price index
2020	January	100.0
2020	February	92.9
2020	March	94.0
2020	April	82.6
2020	May	87.0
2020	June	88.6
2020	July	83.5
2020	August	87.6
2020	September	98.3
2020	October	98.6
2020	November	100.2
2020	December	125.1

Table continued on next page.

Table V-1 Continued
Raw materials costs: Iron and steel scrap, producer price index, monthly, not seasonally adjusted,
January 2020-June 2023

Index, January 2020=100

Year	Month	Iron and steel scrap producer price index
2021	January	153.0
2021	February	141.2
2021	March	152.6
2021	April	147.5
2021	May	153.8
2021	June	169.3
2021	July	172.7
2021	August	169.7
2021	September	162.1
2021	October	161.4
2021	November	175.6
2021	December	172.5
2022	January	160.9
2022	February	160.4
2022	March	200.4
2022	April	200.5
2022	May	176.6
2022	June	158.6
2022	July	138.6
2022	August	127.5
2022	September	123.2
2022	October	119.0
2022	November	115.1
2022	December	120.8
2023	January	133.1
2023	February	141.5
2023	March	155.1
2023	April	151.5
2023	May	142.5
2023	June	125.9

Source: Bureau of Labor Statistics via Federal Reserve Bank of St. Louis, retrieved August 10, 2023.

The cost of MDI, polyols, and TDI increased irregularly from January 2020 through July 2022 (for pure MDI), through May 2022 (for polyols), and through August 2021-April 2022 (for TDI). Costs of these chemicals then decreased irregularly through May 2023 (figure V-2 and table V-2).

The increases in the costs of these chemicals that occurred from 2020 through 2021 or 2022 reflected shortages of all three chemicals. Petitioners and Ashley attributed the shortages to the COVID-19 outbreak in April-May 2020, chemical manufacturers misjudging the inventories they would need as the economy recovered, and hurricanes in the Gulf of Mexico (where some chemical manufacturers are based) during August-November 2020. A deep freeze in Texas in early 2021 caused additional chemical shortages. Mattress and foam producer FXI described the freezing weather in Texas in early 2021 as disrupting the globally-sourced supply of polyol used to make foam.⁴

Figure V-2
Raw materials costs: Pure MDI, Polyols, and TDI, monthly, January 2020-May 2023

* * * * *

Source: ICIS data provided by ***.

⁴ USITC Publication 5191, pp. V-2-3.

Table V-2
Raw materials costs: Pure MDI, Polyols, and TDI, monthly, January 2020-May 2023

Prices in cents per pound

Year	Month	Pure MDI	Polyols	TDI
2020	January	***	***	***
2020	February	***	***	***
2020	March	***	***	***
2020	April	***	***	***
2020	May	***	***	***
2020	June	***	***	***
2020	July	***	***	***
2020	August	***	***	***
2020	September	***	***	***
2020	October	***	***	***
2020	November	***	***	***
2020	December	***	***	***
2021	January	***	***	***
2021	February	***	***	***
2021	March	***	***	***
2021	April	***	***	***
2021	May	***	***	***
2021	June	***	***	***
2021	July	***	***	***
2021	August	***	***	***
2021	September	***	***	***
2021	October	***	***	***
2021	November	***	***	***
2021	December	***	***	***

Table continued.

Table V-2
Raw materials costs: Pure MDI, Polyols, and TDI, monthly, January 2020-May 2023

Prices in cents per pound

Year	Month	Pure MDI	Polyols	TDI
2022	January	***	***	***
2022	February	***	***	***
2022	March	***	***	***
2022	April	***	***	***
2022	May	***	***	***
2022	June	***	***	***
2022	July	***	***	***
2022	August	***	***	***
2022	September	***	***	***
2022	October	***	***	***
2022	November	***	***	***
2022	December	***	***	***
2023	January	***	***	***
2023	February	***	***	***
2023	March	***	***	***
2023	April	***	***	***
2023	May	***	***	***

Source: ICIS data provided by ***.

Most responding U.S. producers and importers indicated that raw material costs had either increased steadily (9 U.S. producers and 10 importers) or increased with fluctuations (9 U.S. producers and 12 importers) since January 1, 2020. However, four U.S. producers and one importer described raw material costs as fluctuating down, and one U.S. producer and one importer described them as moving steadily down.

In general, U.S. producers and importers indicated that the costs of foam, fabric, and/or steel coil were the principal costs that had increased or decreased. Some importers also cited transportation costs as having increased. U.S. producers *** provided more detail, describing costs as increasing in 2020, peaking in 2021, and then decreasing in 2022, albeit remaining at levels above those of early 2020. *** attributed the 2020-21 cost increases to an abnormally high number of hurricanes and the restrictions associated with the COVID-19 pandemic. Importer *** described raw material costs as fluctuating “dramatically” and ending 12 to 68 percent higher depending on the raw material. On the other hand, *** described some, but not all, raw material costs as approximately back to early 2020 levels by the time of this preliminary phase. Multiple U.S.

producers and importers described being unable to pass on raw material cost increases by increasing mattress prices. Additionally, five importers described raw material costs as unchanged.

Transportation costs to the U.S. market

Transportation costs for mattresses shipped from subject countries to the United States were generally between 5 and 15 percent. Specifically, such costs averaged 11 percent for Bosnia and Herzegovina, 6 percent for Bulgaria, 11 percent for Burma, 13 percent for India, 15 percent for Indonesia, 5 percent for Italy, 9 percent for Kosovo, 4 percent for Mexico, 9 percent for Philippines, 38 percent for Poland, 5 percent for Slovenia, 8 percent for Spain, and 13 percent for Taiwan during 2022. These estimates were derived from official import data and represent the transportation and other charges on imports.⁵

U.S. inland transportation costs

Fifteen responding U.S. producers and 26 responding importers reported that they typically arrange transportation to their customers, while 6 U.S. producers and 5 importers reported that their customers did. Most responding U.S. producers reported that their U.S. inland transportation costs ranged from 1 to 13 percent while most responding importers reported costs of 1 to 15 percent.

Pricing practices

Pricing methods

U.S. producers and importers reported using a variety of price setting methods, including transaction-by-transaction negotiations, contracts, price lists, and other methods. As presented in table V-3, U.S. producers and importers sell primarily based on set price lists and transaction-by-transaction negotiations. “Other methods” included setting prices on a customer-by-customer basis.

⁵ The estimated transportation costs were obtained by subtracting the customs value from the c.i.f. value of the imports for 2022 and then dividing by the customs value based on the HTS statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 8, 2023. Imports are based on the imports for consumption data series.

Table V-3**Mattresses: Count of U.S. producers' and importers' reported price setting methods**

Method	U.S. producers	Importers
Transaction-by-transaction	8	10
Contract	6	4
Set price list	11	19
Other	3	3
Responding firms	21	31

Source: Compiled from data submitted in response to Commission questionnaires.

Note: The sum of responses down may not add up to the total number of responding firms as each firm was instructed to check all applicable price setting methods employed.

U.S. producers reported selling *** percent of their mattresses on the spot market, with *** percent of their remaining shipments being sold through long-term contracts, and the remainder split between short-term and annual contracts (table V-4). U.S. importers also reported that *** percent of their mattresses are sold through spot sales, with *** of their shipments being sold through short-term contracts, and the remainder split between long-term and annual contracts.

Table V-4**Mattresses: U.S. producers' and importers' shares of commercial U.S. shipments by type of sale, 2022**

Share in percent

Type of sale	U.S. producers	Subject importers
Long-term contracts	***	***
Annual contracts	***	***
Short-term contracts	***	***
Spot sales	***	***
Total	100.0	100.0

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Because of rounding, figures may not add to the totals shown.

U.S. producers and importers reported short-term contracts generally ranging from three to six months. Three U.S. producers and one importer reported that the lengths of their long-term contracts were between two and three years. Most responding U.S. producers and importers reported that their contracts are not indexed to raw materials, and that contracts generally fix prices, or fix prices and quantities. Some firms' annual contracts fixed quantities only.

Regarding short-term contracts, three U.S. producers' contracts and two importers' contracts did allow price renegotiation, while one U.S. producers' contracts and four importers' contracts did not. Regarding annual contracts, four U.S. producers' contracts allowed renegotiation, while one U.S. producer's and four importers' contracts did not. Regarding long-

term contracts, four U.S. producers and two importers indicated that their contracts allowed price renegotiation, while one importer stated that their long-term contracts did not.

Sales terms and discounts

Eleven U.S. producers and 18 importers reported quoting prices on an f.o.b. basis, while 10 U.S. producers and 12 importers reported quoting on a delivered basis.⁶ Pluralities of U.S. producers (eight) and importers (nine) reported having no specific discount policy. Among those that did report offering discounts, 8 U.S. producers and 5 importers reported offering annual total volume discounts, 5 U.S. producers and 3 importers reported offering quantity discounts, and 8 U.S. producers and 12 importers reported offering other types of discounts. These other discounts included customer-specific discounts, early payment discounts, discounts based on customer relationships, and vendor promotions.

Price and purchase cost data

The Commission requested U.S. producers and importers to provide quarterly data for the total quantity and f.o.b. value of the following mattresses products shipped to unrelated U.S. customers during January 2020-March 2023. Firms that imported these products from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and/or Taiwan for retail sale were requested to provide import purchase cost data.

Product 1.--Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than or equal to 10.0 inches.

Product 2.--Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than or equal to 12.0 inches.

Product 3.--Innerspring mattress (including mattresses with multiple cores and/or foam in addition to the innerspring), queen size, height (edge to edge) greater than or equal to 9.0 inches but less than or equal to 12.0 inches.

⁶ Two of these importers reported both f.o.b. and delivered quotes.

Price data

Twelve U.S. producers⁷ and 16 importers provided usable pricing data for sales of the requested products, although not all firms reported pricing for all products for all quarters.^{8 9} Additionally, eight importers provided purchase cost data (presented in the following section). Pricing data reported by U.S. producers accounted for approximately 12 percent of U.S. producers' U.S. shipments in 2022. Table V-5 shows pricing and purchase cost data as a share of importers' imports in 2022.

Table V-5
Mattresses: Pricing and cost data as a share of imports

Share in percent

Country	Pricing data as a share of imports	Cost data as a share of imports
Bosnia and Herzegovina (B and H)	***	***
Bulgaria	***	***
Burma	***	***
India	***	***
Indonesia	***	***
Italy	***	***
Kosovo	***	***
Mexico	***	***
Philippines	***	***
Poland	***	***
Slovenia	***	***
Spain	***	***
Taiwan	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Price data for products 1-3 are presented in tables V-6 to V-8 and figures V-3 to V-5.

⁷ These U.S. producers are ***.

⁸ Per-unit pricing data are calculated from total quantity and total value data provided by U.S. producers and importers. The precision and variation of these figures may be affected by rounding, limited quantities, and producer or importer estimates.

⁹ *** provided data that did not match its trade data and/or ***. Staff attempted to rectify these data but was unable to and did not use the firm's data. Importers *** provided ***, but staff was unable to rectify problems matching these data to these firms' trade data. Staff removed these data. Importer *** reported pricing data for ***, but also indicated it is ***. Staff used its data as purchase cost data. Importer *** submitted extremely low pricing product sales, but also reported it was only a retailer. Staff did not use its pricing data. Importer *** reported one quarter of pricing data for ***, but later indicated the data were for crib mattresses. Staff did not use its pricing data. Importer *** supplied pricing data for ***. Staff did not use its data.

Table V-6

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 1 and margins of underselling/(overselling), by quarter

Price in dollars per mattress, quantity in mattresses, margin in percent.

Period	US price	US quantity	B and H price	B and H quantity	B and H margin	Burma price	Burma quantity	Burma margin
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Period	Indonesia price	Indonesia quantity	Indonesia margin	Italy price	Italy quantity	Italy margin
2020 Q1	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***

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Table V-6 Continued

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 1 and margins of underselling/(overselling), by quarter

Price in dollars per mattress, quantity in mattresses, margin in percent.

Period	US price	US quantity	Kosovo price	Kosovo quantity	Kosovo margin	Mexico Price	Mexico quantity	Mexico margin
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Period	Slovenia price	Slovenia quantity	Slovenia margin	Spain price	Spain quantity	Spain margin
2020 Q1	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***

Table continued on next page.

Table V-6 Continued**Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 1 and margins of underselling/(overselling), by quarter**

Price in dollars per mattress, quantity in mattresses, margin in percent.

Period	US price	US quantity	Taiwan price	Taiwan quantity	Taiwan margin	All subject price	All subject quantity	All subject margin
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: B and H refers to Bosnia and Herzegovina.

Note: Product 1: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than or equal to 10.0 inches.

Figure V-3
Mattresses: Weighted-average prices and quantities of domestic and imported product 1, by quarter

Price of product 1

* * * * *

Volume of product 1

* * * * *

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Product 1: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than or equal to 10.0 inches.

Table V-7

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 2 and margins of underselling/(overselling), by quarter

Price in dollars per mattress, quantity in mattresses, margin in percent.

Period	US price	US quantity	B and H price	B and H quantity	B and H margin	Burma price	Burma quantity	Burma margin
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Period	Indonesia price	Indonesia quantity	Indonesia margin	Italy price	Italy quantity	Italy margin
2020 Q1	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***

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Table V-7 Continued

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 2 and margins of underselling/(overselling), by quarter

Price in dollars per mattress, quantity in mattresses, margin in percent.

Period	US price	US quantity	Kosovo price	Kosovo quantity	Kosovo margin	Mexico Price	Mexico quantity	Mexico margin
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Period	Slovenia price	Slovenia quantity	Slovenia margin	Spain price	Spain quantity	Spain margin
2020 Q1	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***

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Table V-7 Continued**Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 2 and margins of underselling/(overselling), by quarter**

Price in dollars per mattress, quantity in mattresses, margin in percent.

Period	US price	US quantity	Taiwan price	Taiwan quantity	Taiwan margin	All subject Price	All subject quantity	All subject margin
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: B and H refers to Bosnia and Herzegovina.

Note: Product 2: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than or equal to 12.0 inches.

Figure V-4
Mattresses: Weighted-average prices and quantities of domestic and imported product 2, by quarter

Price of product 2

* * * * *

Volume of product 2

* * * * *

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Product 2: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than or equal to 12.0 inches.

Table V-8

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 3 and margins of underselling/(overselling), by quarter

Price in dollars per mattress, quantity in mattresses, margin in percent.

Period	US price	US quantity	Bulgaria price	Bulgaria quantity	Bulgaria margin	India price	India quantity	India margin
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Period	Indonesia price	Indonesia quantity	Indonesia margin	Italy price	Italy quantity	Italy margin
2020 Q1	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***

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Table V-8 Continued

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 3 and margins of underselling/(overselling), by quarter

Price in dollars per mattress, quantity in mattresses, margin in percent.

Period	US price	US quantity	Kosovo price	Kosovo quantity	Kosovo margin	Mexico price	Mexico quantity	Mexico margin
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Period	Poland price	Poland quantity	Poland margin	Slovenia price	Slovenia quantity	Slovenia margin
2020 Q1	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***

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Table V-8 Continued

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 3 and margins of underselling/(overselling), by quarter

Price in dollars per mattress, quantity in mattresses, margin in percent.

Period	US price	US quantity	Spain price	Spain quantity	Spain margin	Taiwan price	Taiwan quantity	Taiwan margin
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Period	All subject price	All subject quantity	All subject margin
2020 Q1	***	***	***
2020 Q2	***	***	***
2020 Q3	***	***	***
2020 Q4	***	***	***
2021 Q1	***	***	***
2021 Q2	***	***	***
2021 Q3	***	***	***
2021 Q4	***	***	***
2022 Q1	***	***	***
2022 Q2	***	***	***
2022 Q3	***	***	***
2022 Q4	***	***	***
2023 Q1	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Product 3: Innerspring mattress (including mattresses with multiple cores and/or foam in addition to the innerspring), queen size, height (edge to edge) greater than or equal to 9.0 inches but less than or equal to 12.0 inches.

Figure V-5
Mattresses: Weighted-average prices and quantities of domestic and imported product 3, by quarter

Price of product 3

* * * * * * *

Volume of product 3

* * * * * * *

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Product 3: Innerspring mattress (including mattresses with multiple cores and/or foam in addition to the innerspring), queen size, height (edge to edge) greater than or equal to 9.0 inches but less than or equal to 12.0 inches.

Import purchase cost data

As discussed above, eight importers reported usable import purchase cost data for products 1-3. Landed duty paid purchase cost data for imports from subject countries are presented in tables V-9 to V-11 and figures V-6, V-8, and V-10, along with U.S. producers' sales prices.¹⁰ Data for U.S. producers' sales prices, importers' sales prices, and importers' purchase cost data for all subject imports are presented in figures V-7, V-9, and V-11.

Importers reporting import purchase cost data were asked to provide additional information regarding the costs and benefits of directly importing mattresses.

Five of eight importers that reported cost data indicated that they did not incur additional costs beyond landed duty-paid costs by importing mattresses directly rather than purchasing from a U.S. producer or U.S. importer. However, three (***) indicated that they did. Of these, *** estimated the total additional cost incurred; its estimate was an additional 15 percent above the landed-duty paid value. Firms were also asked to identify specific additional costs they incurred as a result of importing mattresses. Reported costs include warehousing (13 to 17 percent, reported by ***), handling (6 percent, reported by ***), and customs and port costs (1 percent each, reported by ***).

Seven importers that reported purchase cost data reported that they compare costs of importing to the cost of purchasing from both U.S. producers and importer in determining whether to import mattresses.

Five importers that provided purchase cost data identified benefits from importing mattresses directly instead of purchasing from U.S. producers or importers. *** stated that it imports because importers developed the mattress in a box technology used to compress mattresses. *** described the compact nature of MiBs from China and Indonesia as reducing mattress size 60-75 percent, in turn reducing its costs. *** described multiple benefits, including working with suppliers that can handle large volumes, have a broad range of products, and invest in new technologies. *** stated that U.S. producers do not compete in the products that it imports. Importer *** stated that U.S. producers have limited capacity and higher foam costs. It added that mattresses on a folding frame from Italy have more competitive prices than the similar domestic product.

Firms were also asked whether the import cost (both excluding and including additional costs) of mattresses they imported are lower than the price of purchasing mattresses from a

¹⁰ LDP import value does not include any potential additional costs that a purchaser may incur by importing rather than purchasing from another importer or U.S. producer. Price-cost differences are based on LDP import values whereas margins of underselling/overselling are based on importer sales prices.

U.S. producer or importer. Four firms that provided purchase cost data stated that imports are not priced lower when excluding the costs described above, and three stated that imports are priced lower when excluding those costs. Four firms that provided purchase cost data stated that imports are not priced lower when including the costs described above, and two stated that imports are priced lower when including those costs.

Two importers that provided purchase cost data estimated that they saved between *** percent of the purchase price by importing mattresses rather than purchasing from a U.S. importer, and none estimated the savings compared to purchasing the product from a U.S. producer.¹¹

¹¹ One importer that provided purchase cost data reported that it based its estimates on previous company transactions, one reported basing its estimates on market research, and one reported internal analysis as a base for its estimates.

Table V-9**Mattresses: Import landed duty-paid purchase costs and domestic prices, quantities of product 1, and price-cost differentials, by quarter**

Price and LDP value in dollars per mattress, quantity in mattresses, margin and price-cost differential in percent.

Period	US price	US quantity	Indonesia LDP unit cost	Indonesia quantity	Indonesia Price-cost differential	Italy LDP unit cost	Italy quantity	Italy Price-cost differential
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Period	Kosovo LDP unit cost	Kosovo quantity	Kosovo Price-cost differential	Mexico LDP unit cost	Mexico quantity	Mexico Price-cost differential
2020 Q1	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***

Table continued on next page.

Table V-9 Continued**Mattresses: Import landed duty-paid purchase costs and domestic prices, quantities of product 1, and price-cost differentials, by quarter**

Price and LDP value in dollars per mattress, quantity in mattresses, margin and price-cost differential in percent.

Period	US price	US quantity	Taiwan LDP unit cost	Taiwan quantity	Taiwan Price-cost differential	All subject LDP unit cost	All subject quantity	All subject Price-cost differential
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Product 1: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than or equal to 10.0 inches.

Note: U.S. producer price data is the same as that presented in table V-6.

Figure V-6

Mattresses: U.S. producer prices and import purchase costs, and quantities, of product 1, by quarter

U.S. price and import purchase cost of product 1

* * * * *

Volume of product 1

* * * * *

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Product 1: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than or equal to 10.0 inches.

Figure V-7

Mattresses: U.S. producer prices and import purchase costs, and quantities, of product 1, by quarter

U.S. price and import purchase cost of product 1

* * * * *

Volume of product 1

* * * * *

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Product 1: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than or equal to 10.0 inches.

Table V-10**Mattresses: Import landed duty-paid purchase costs and domestic prices, quantities of product 2, and price-cost differentials, by quarter**

Price and LDP value in dollars per mattress, quantity in mattresses, margin and price-cost differential in percent.

Period	US price	US quantity	Indonesia LDP unit cost	Indonesia quantity	Indonesia Price-cost differential	Italy LDP unit cost	Italy quantity	Italy Price-cost differential
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Period	Kosovo LDP unit cost	Kosovo quantity	Kosovo Price-cost differential	Slovenia LDP unit cost	Slovenia quantity	Slovenia Price-cost differential
2020 Q1	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***

Table continued on next page.

Table V-10 Continued

Mattresses: Import landed duty-paid purchase costs and domestic prices, quantities of product 2, and price-cost differentials, by quarter

Price and LDP value in dollars per mattress, quantity in mattresses, margin and price-cost differential in percent.

Period	US price	US quantity	Taiwan LDP unit cost	Taiwan quantity	Taiwan Price-cost differential	All subject LDP unit cost	All subject quantity	All subject Price-cost differential
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Product 2: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than or equal to 12.0 inches.

Note: U.S. producer price data is the same as that presented in table V-7.

Figure V-8

Mattresses: U.S. producer prices and import purchase costs, and quantities, of product 2, by quarter

U.S. price and import purchase cost of product 2

* * * * *

Volume of product 2

* * * * *

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Product 2: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than or equal to 12.0 inches.

Figure V-9

Mattresses: U.S. producer prices and import purchase costs, and quantities, of product 2, by quarter

U.S. price and import purchase cost of product 2

* * * * *

Volume of product 2

* * * * *

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Product 2: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than or equal to 12.0 inches.

Table V-11

Mattresses: Import landed duty-paid purchase costs and domestic prices, quantities of product 3, and price-cost differentials, by quarter

Price and LDP value in dollars per mattress, quantity in mattresses, margin and price-cost differential in percent.

Period	US price	US quantity	India LDP unit cost	India quantity	India Price-cost differential	Indonesia LDP unit cost	Indonesia quantity	Indonesia Price-cost differential
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Period	Italy LDP unit cost	Italy quantity	Italy Price-cost differential	Kosovo LDP unit cost	Kosovo quantity	Kosovo Price-cost differential
2020 Q1	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***

Table continued on next page.

Table V-11 Continued

Mattresses: Import landed duty-paid purchase costs and domestic prices, quantities of product 3, and price-cost differentials, by quarter

Price and LDP value in dollars per mattress, quantity in mattresses, margin and price-cost differential in percent.

Period	US price	US quantity	Taiwan LDP unit cost	Taiwan quantity	Taiwan Price-cost differential	All subject LDP unit cost	All subject quantity	All subject Price-cost differential
2020 Q1	***	***	***	***	***	***	***	***
2020 Q2	***	***	***	***	***	***	***	***
2020 Q3	***	***	***	***	***	***	***	***
2020 Q4	***	***	***	***	***	***	***	***
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Product 3: Innerspring mattress (including mattresses with multiple cores and/or foam in addition to the innerspring), queen size, height (edge to edge) greater than or equal to 9.0 inches but less than or equal to 12.0 inches.

Note: U.S. producer price data is the same as that presented in table V-8.

Figure V-10

Mattresses: U.S. producer prices and import purchase costs, and quantities, of product 3, by quarter

U.S. price and import purchase cost of product 3

* * * * *

Volume of product 3

* * * * *

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Product 3: Innerspring mattress (including mattresses with multiple cores and/or foam in addition to the innerspring), queen size, height (edge to edge) greater than or equal to 9.0 inches but less than or equal to 12.0 inches.

Figure V-11

Mattresses: U.S. producer prices and import purchase costs, and quantities, of product 3, by quarter

U.S. price and import purchase cost of product 3

* * * * *

Volume of product 3

* * * * *

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Product 3: Innerspring mattress (including mattresses with multiple cores and/or foam in addition to the innerspring), queen size, height (edge to edge) greater than or equal to 9.0 inches but less than or equal to 12.0 inches.

Price and purchase cost trends

In general, U.S. and overall subject country prices increased during January 2020-March 2023, although U.S. prices for product 1 decreased by *** percent. Table V-12 summarizes the price trends, by country and by product. As shown in the table, domestic price increases ranged from *** to *** percent during January 2020-March 2023 while overall subject import price increases ranged from *** to *** percent. Landed duty-paid costs increases for overall subject imports ranged from *** to *** percent.

Table V-12

Mattresses: Summary of price data, by product and source, January 2020 through March 2023

Volume in mattresses, price in dollars per mattress

Product	Source	Number of quarters	Volume of shipments	Low price	High price	First quarter price	Last quarter price	Percent change in price over period
Product 1	United States	***	***	***	***	***	***	***
Product 1	B and H	***	***	***	***	***	***	***
Product 1	Bulgaria	***	***	***	***	***	***	***
Product 1	Burma	***	***	***	***	***	***	***
Product 1	India	***	***	***	***	***	***	***
Product 1	Indonesia	***	***	***	***	***	***	***
Product 1	Italy	***	***	***	***	***	***	***
Product 1	Kosovo	***	***	***	***	***	***	***
Product 1	Mexico	***	***	***	***	***	***	***
Product 1	Philippines	***	***	***	***	***	***	***
Product 1	Poland	***	***	***	***	***	***	***
Product 1	Slovenia	***	***	***	***	***	***	***
Product 1	Spain	***	***	***	***	***	***	***
Product 1	Taiwan	***	***	***	***	***	***	***
Product 1	Subject sources	***	***	***	***	***	***	***
Product 2	United States	***	***	***	***	***	***	***
Product 2	B and H	***	***	***	***	***	***	***
Product 2	Bulgaria	***	***	***	***	***	***	***
Product 2	Burma	***	***	***	***	***	***	***
Product 2	India	***	***	***	***	***	***	***
Product 2	Indonesia	***	***	***	***	***	***	***
Product 2	Italy	***	***	***	***	***	***	***
Product 2	Kosovo	***	***	***	***	***	***	***
Product 2	Mexico	***	***	***	***	***	***	***
Product 2	Philippines	***	***	***	***	***	***	***
Product 2	Poland	***	***	***	***	***	***	***
Product 2	Slovenia	***	***	***	***	***	***	***
Product 2	Spain	***	***	***	***	***	***	***
Product 2	Taiwan	***	***	***	***	***	***	***
Product 2	Subject sources	***	***	***	***	***	***	***

Table continued on next page.

Table V-12 Continued

Mattresses: Summary of price data, by product and source, January 2020 through March 2023

Volume in mattresses, price in dollars per mattress

Product	Source	Number of quarters	Volume of shipments	Low price	High price	First quarter price	Last quarter price	Percent change in price over period
Product 3	United States	***	***	***	***	***	***	***
Product 3	B and H	***	***	***	***	***	***	***
Product 3	Bulgaria	***	***	***	***	***	***	***
Product 3	Burma	***	***	***	***	***	***	***
Product 3	India	***	***	***	***	***	***	***
Product 3	Indonesia	***	***	***	***	***	***	***
Product 3	Italy	***	***	***	***	***	***	***
Product 3	Kosovo	***	***	***	***	***	***	***
Product 3	Mexico	***	***	***	***	***	***	***
Product 3	Philippines	***	***	***	***	***	***	***
Product 3	Poland	***	***	***	***	***	***	***
Product 3	Slovenia	***	***	***	***	***	***	***
Product 3	Spain	***	***	***	***	***	***	***
Product 3	Taiwan	***	***	***	***	***	***	***
Product 3	Subject sources	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Percentage change from the first quarter in which data were available in 2020 to the last quarter in which data were available in 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Percent change is the change from the first quarter to the last quarter of the data collection period.

Note: B and H refers to Bosnia and Herzegovina.

Table V-13

Mattresses: Summary of domestic price and imported purchase cost data, by product and source, January 2020 through March 2023

Volume in mattresses, price in dollars per mattress

Product	Source	Number of quarters	Quantity	Low price / unit LDP value	High price / unit LDP value	First quarter price / unit LDP value	Last quarter price / unit LDP value	Change over period
Product 1	United States	***	***	***	***	***	***	***
Product 1	B and H cost	***	***	***	***	***	***	***
Product 1	Bulgaria cost	***	***	***	***	***	***	***
Product 1	Burma cost	***	***	***	***	***	***	***
Product 1	India cost	***	***	***	***	***	***	***
Product 1	Indonesia cost	***	***	***	***	***	***	***
Product 1	Italy cost	***	***	***	***	***	***	***
Product 1	Kosovo cost	***	***	***	***	***	***	***
Product 1	Mexico cost	***	***	***	***	***	***	***
Product 1	Philippines cost	***	***	***	***	***	***	***
Product 1	Poland cost	***	***	***	***	***	***	***
Product 1	Slovenia cost	***	***	***	***	***	***	***
Product 1	Spain cost	***	***	***	***	***	***	***
Product 1	Taiwan cost	***	***	***	***	***	***	***
Product 1	Subject sources cost	***	***	***	***	***	***	***
Product 1	United States	***	***	***	***	***	***	***
Product 2	B and H cost	***	***	***	***	***	***	***
Product 2	Bulgaria cost	***	***	***	***	***	***	***
Product 2	Burma cost	***	***	***	***	***	***	***
Product 2	India cost	***	***	***	***	***	***	***
Product 2	Indonesia cost	***	***	***	***	***	***	***
Product 2	Italy cost	***	***	***	***	***	***	***
Product 2	Kosovo cost	***	***	***	***	***	***	***
Product 2	Mexico cost	***	***	***	***	***	***	***
Product 2	Philippines cost	***	***	***	***	***	***	***
Product 2	Poland cost	***	***	***	***	***	***	***
Product 2	Slovenia cost	***	***	***	***	***	***	***
Product 2	Spain cost	***	***	***	***	***	***	***
Product 2	Taiwan cost	***	***	***	***	***	***	***
Product 2	Subject sources cost	***	***	***	***	***	***	***

Table continued on next page.

Table V-13 Continued
Mattresses: Summary of price data, by product and source

Volume in mattresses, price in dollars per mattress

Product	Source	Number of quarters	Quantity	Low price / unit LDP value	High price / unit LDP value	First quarter price / unit LDP value	Last quarter price / unit LDP value	Change over period
Product 3	United States	***	***	***	***	***	***	***
Product 3	B and H	***	***	***	***	***	***	***
Product 3	Bulgaria	***	***	***	***	***	***	***
Product 3	Burma	***	***	***	***	***	***	***
Product 3	India	***	***	***	***	***	***	***
Product 3	Indonesia	***	***	***	***	***	***	***
Product 3	Italy	***	***	***	***	***	***	***
Product 3	Kosovo	***	***	***	***	***	***	***
Product 3	Mexico	***	***	***	***	***	***	***
Product 3	Philippines	***	***	***	***	***	***	***
Product 3	Poland	***	***	***	***	***	***	***
Product 3	Slovenia	***	***	***	***	***	***	***
Product 3	Spain	***	***	***	***	***	***	***
Product 3	Taiwan	***	***	***	***	***	***	***
Product 3	Subject sources	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Percentage change from the first quarter in which data were available in 2020 to the last quarter in which data were available in 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Percent change is the change from the first quarter to the last quarter of the data collection period.

Note: B and H refers to Bosnia and Herzegovina.

Price and purchase cost comparisons

Price comparisons

As shown in table V-14, prices for product imported from subject countries were below those for U.S.-produced product in 228 of 282 instances (2.9 million mattresses); margins of underselling ranged from 0.7 to 92.5 percent. In the remaining 54 instances (130 thousand mattresses), prices for product from subject imports were between 1.9 and 131.3 percent above prices for the domestic product. Table V-15 shows margins of underselling and overselling by country.

Table V-14
Mattresses: Instances of underselling and overselling and the range and average of margins, by product

Quantity in mattresses; margin in percent

Product	Type	Number of quarters	Quantity	Average margin	Min margin	Max margin
Product 1	Underselling	87	***	***	***	***
Product 2	Underselling	80	***	***	***	***
Product 3	Underselling	61	***	***	***	***
Total	Underselling	228	2,899,070	26.6	0.7	92.5
Product 1	Overselling	11	***	***	***	***
Product 2	Overselling	7	***	***	***	***
Product 3	Overselling	36	***	***	***	***
Total	Overselling	54	130,110	(31.4)	(1.9)	(131.3)

Source: Compiled from data submitted in response to Commission questionnaires.

Note: These data include only quarters in which there is a comparison between the U.S. and subject product.

Table V-15
Mattresses: Instances of underselling and overselling and the range and average of margins, by source

Quantity in mattresses; margin in percent

Source	Type	Number of quarters	Quantity	Average margin	Min margin	Max margin
B and H	Underselling	10	***	***	***	***
Bulgaria	Underselling	11	***	***	***	***
Burma	Underselling	10	***	***	***	***
India	Underselling	2	***	***	***	***
Indonesia	Underselling	39	***	***	***	***
Italy	Underselling	30	***	***	***	***
Kosovo	Underselling	24	***	***	***	***
Mexico	Underselling	22	***	***	***	***
Philippines	Underselling	---	***	***	***	***
Poland	Underselling	4	***	***	***	***
Slovenia	Underselling	21	***	***	***	***
Spain	Underselling	22	***	***	***	***
Taiwan	Underselling	33	***	***	***	***
Total	Underselling	228	2,899,070	26.6	0.7	92.5
B and H	Overselling	---	***	***	***	***
Bulgaria	Overselling	---	***	***	***	***
Burma	Overselling	---	***	***	***	***
India	Overselling	---	***	***	***	***
Indonesia	Overselling	---	***	***	***	***
Italy	Overselling	9	***	***	***	***
Kosovo	Overselling	11	***	***	***	***
Mexico	Overselling	8	***	***	***	***
Philippines	Overselling	---	***	***	***	***
Poland	Overselling	2	***	***	***	***
Slovenia	Overselling	3	***	***	***	***
Spain	Overselling	17	***	***	***	***
Taiwan	Overselling	4	***	***	***	***
Total	Overselling	54	130,110	(31.4)	(1.9)	(131.3)

Source: Compiled from data submitted in response to Commission questionnaires.

Note: These data include only quarters in which there is a comparison between the U.S. and subject product.

Note: B and H refers to Bosnia and Herzegovina.

Price-cost comparisons

As shown in table V-16, landed duty-paid costs for mattresses imported from subject countries were below the sales price for U.S.-produced product in 109 of 114 instances (978 thousand mattresses); price-cost differentials ranged from 0.0 to 88.3 percent. In the remaining 5 instances (11 thousand mattresses), landed duty-paid costs for mattresses from subject countries were between 2.3 and 81.0 percent above sales prices for the domestic product. Table V-17 presents instances of lower and higher import purchase costs by subject country.

Table V-16
Mattresses: Instances of lower and higher import purchase costs and the range and average of price-cost differentials, by product

Quantity in mattresses; price-cost differential in percent

Product	Type	Number of quarters	Quantity	Average price-cost differential	Min price-cost differential	Max price-cost differential
Product 1	Lower than U.S. price	45	***	***	***	***
Product 2	Lower than U.S. price	36	***	***	***	***
Product 3	Lower than U.S. price	28	***	***	***	***
Total	Lower than U.S. price	109	979,731	41.7	0.0	88.3
Product 1	Higher than U.S. price	2	***	***	***	***
Product 2	Higher than U.S. price	1	***	***	***	***
Product 3	Higher than U.S. price	2	***	***	***	***
Total	Higher than U.S. price	5	11,341	(28.3)	(2.3)	(81.0)

Source: Compiled from data submitted in response to Commission questionnaires.

Note: These data include only quarters in which there is a comparison between the U.S. and subject product.

Table V-17**Mattresses: Instances of lower and higher import purchase costs and the range and average of price-cost differentials, by source**

Quantity in mattresses; price-cost differential in percent

Source	Type	Number of quarters	Quantity	Average margin	Min margin	Max margin
B and H	Lower than US	---	***	***	***	***
Bulgaria	Lower than US	---	***	***	***	***
Burma	Lower than US	---	***	***	***	***
India	Lower than US	1	***	***	***	***
Indonesia	Lower than US	39	***	***	***	***
Italy	Lower than US	21	***	***	***	***
Kosovo	Lower than US	8	***	***	***	***
Mexico	Lower than US	13	***	***	***	***
Philippines	Lower than US	---	***	***	***	***
Poland	Lower than US	---	***	***	***	***
Slovenia	Lower than US	5	***	***	***	***
Spain	Lower than US	---	***	***	***	***
Taiwan	Lower than US	22	***	***	***	***
Total	Lower than US	109	979,731	41.7	0.0	88.3
B and H	Higher than US	---	***	***	***	***
Bulgaria	Higher than US	---	***	***	***	***
Burma	Higher than US	---	***	***	***	***
India	Higher than US	---	***	***	***	***
Indonesia	Higher than US	---	***	***	***	***
Italy	Higher than US	3	***	***	***	***
Kosovo	Higher than US	---	***	***	***	***
Mexico	Higher than US	---	***	***	***	***
Philippines	Higher than US	---	***	***	***	***
Poland	Higher than US	---	***	***	***	***
Slovenia	Higher than US	---	***	***	***	***
Spain	Higher than US	---	***	***	***	***
Taiwan	Higher than US	2	***	***	***	***
Total	Higher than US	5	11,341	(28.3)	(2.3)	(81.0)

Source: Compiled from data submitted in response to Commission questionnaires.

Note: These data include only quarters in which there is a comparison between the U.S. and subject product.

Note: B and H refers to Bosnia and Herzegovina.

Lost sales and lost revenue

The Commission requested that U.S. producers of mattresses report purchasers with which they experienced instances of lost sales or revenue due to competition from imports of

mattresses from subject countries during January 2020 to March 2023. Of the 20 responding U.S. producers, 12 reported that they had to either reduce prices or roll back announced price increases, and 10 firms reported that they had lost sales. Seven U.S. producers submitted lost sales and lost revenue allegations. The six responding U.S. producers identified 15 firms with which they lost sales and/or revenue.

Staff contacted 15 purchasers and received responses from 9 purchasers. Responding purchasers reported purchasing 21.4 million mattresses during January 2020-March 2023 (table V-18).

During 2022, responding purchasers purchased 20.9 percent from U.S. producers, 47.4 percent from subject countries (with *** percentage points of that from Indonesia), *** percent from nonsubject countries, and *** percent from “unknown source” countries.

Of the nine responding purchasers, four reported that, since 2020, they had purchased imported mattresses from subject countries instead of U.S.-produced product (tables V-19 and V-20). All four of these purchasers reported that subject import prices were lower than U.S.-produced product, and three reported that price was a primary reason for the decision to purchase imported product rather than U.S.-produced product (although ***). Four purchasers estimated the quantity of mattresses from subject countries purchased instead of domestic product; quantities ranged from *** mattresses to *** mattresses. Purchasers identified quality, responsible sourcing, and product safety as non-price reasons for purchasing imported rather than U.S.-produced product.

Of the nine responding purchasers, six reported that U.S. producers had not reduced prices in order to compete with lower-priced imports from subject countries; three reported that they did not know (table V-21).

Table V-18**Mattresses: Purchasers' reported purchases and imports, by firm and source**

Quantity in mattresses, share in percent

Purchaser	Domestic quantity	Subject quantity	All other quantity	Change in domestic share	Change in subject country share
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
All firms	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: All other includes all other sources and unknown sources. Change is the percentage point change in the share of the firm's total purchases of domestic and/or subject country imports between first and last years.

Table V-19

Mattresses: Purchasers' responses to purchasing subject imports instead of domestic product, by firm

Quantity in mattresses

Purchaser	Purchased subject imports instead of domestic	Imports priced lower	Choice based on price	Quantity	Explanation
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
All firms	Yes--4; No--5	Yes--4; No--0	Yes--3; No--1	***	NA

Source: Compiled from data submitted in response to Commission questionnaires.

Table V-20
Mattresses: Purchasers' responses to purchasing subject imports instead of domestic product, by source

Quantity in mattresses

Source	Count of purchasers reporting subject instead of domestic	Count of purchasers reported that imports were priced lower	Count of purchasers reporting that price was a primary reason for shift	Quantity
Bosnia and Herzegovina	---	---	---	***
Bulgaria	---	---	---	***
Burma	---	---	---	***
India	---	---	---	***
Indonesia	1	1	1	***
Italy	---	---	---	***
Kosovo	1	1	1	***
Mexico	1	1	1	***
Philippines	---	---	---	***
Poland	---	---	---	***
Slovenia	1	1	---	***
Spain	1	1	---	***
Taiwan	---	---	---	***
Subject sources	4	4	3	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table V-21

Mattresses: Purchasers' responses to U.S. producer price reductions, by firm

Purchaser	Reported producers lowered prices	Estimated percent of U.S. price reduction	Explanation
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
All firms	Yes--0; No--6	***	NA

Source: Compiled from data submitted in response to Commission questionnaires.

Changes in purchasing patterns

Purchasers were also asked about changes in their purchasing patterns from different countries since January 1, 2020 (table V-22). Three firms reported increases in purchases of U.S. product while three reported decreases.¹² Four purchasers reported increasing purchases of imports from one or more subject countries (for a total of 13 noted increases), and five purchasers reported declining purchases, each from a subject country.

Of the three firms reporting increased purchases of U.S.-produced product, one (***) reported it increased purchases of U.S.-produced product for easier inventory flow. Two purchasers reported decreased purchases of U.S.-produced product. One of these (***) reported that this was because the U.S. producer it was using to produce its brand moved to ***, and the other (***) reported that it was ***. Three purchasers reported the reasons that they had increased purchases of product from subject countries. Of these, one (***) reported that its supplier moved from the United States to ***. Another, ***, reported sourcing from factories in Bulgaria, India, Indonesia, Kosovo, Mexico, Philippines, Slovenia, Spain, and Thailand because they were able to supply. Finally, *** reported increasing purchases from *** as part of an effort to diversify its supply chains.

Five purchasers reported reasons why they had reduced purchases from countries other than the United States. One purchaser (***) reported decreased purchases of product from Slovenia and nonsubject countries for easier inventory flow. *** reported

¹² One purchaser (***) reported that it did not purchase U.S. produced mattresses but reported purchases from *** subject countries. Two purchasers *** reported that their purchases of U.S. produced mattresses had not changed.

that it had decreased purchases of mattresses from *** and from nonsubject countries for easier inventory flow (because of tariffs). *** reported reduced purchases from Indonesia because demand had dropped. *** reported that it ceased purchases from a Taiwan supplier that had gone out of business. *** reported that it reduced purchases of nonsubject imports because the importer of these had begun to produce domestically.

Table V-22

Mattresses: Count of purchasers' responses regarding changes in purchase patterns from U.S., subject, and nonsubject countries

Source of purchases	Increased consistently	Increased with fluctuation	No change	Decreased with fluctuation	Decreased consistently	Did not purchase
United States	3	0	2	2	1	1
Bosnia and Herzegovina	0	0	0	0	0	7
Bulgaria	0	1	0	0	0	6
Burma	0	0	0	0	0	7
India	0	1	0	0	0	6
Indonesia	0	1	1	1	0	4
Italy	1	0	1	1	0	4
Kosovo	1	1	0	0	0	5
Mexico	1	2	0	0	0	5
Philippines	0	1	0	0	0	6
Poland	0	0	0	0	0	7
Slovenia	0	1	0	0	1	5
Spain	0	1	1	0	0	4
Taiwan	0	1	0	0	2	2
Nonsubject sources	0	0	0	1	3	4
Sources unknown	0	1	0	0	0	3

Source: Compiled from data submitted in response to Commission questionnaires.

Part VI: Financial experience of U.S. producers

Background¹

Twenty-one U.S. producers provided usable financial results on their mattress operations.² Twenty U.S. producers reported financial data for a fiscal year ending December 31.³ Seventeen of the responding U.S. producers provided their financial data on the basis of GAAP and the remaining companies reported their financial results on a tax accrual basis. Net sales consisted primarily of commercial sales; however, nine producers reported internal consumption and two reported transfers to related firms. These non-commercial sales combined accounted for *** percent of total net sales by quantity during the reporting period. Non-commercial sales are included but not presented separately in this section of the report. Figure VI-1 presents the top six responding firms and all other firms' shares of the total reported net sales quantity in 2022.

¹ The following abbreviations are used in the tables and/or text of this section: generally accepted accounting principles ("GAAP"), fiscal year ("FY"), net sales ("NS"), cost of goods sold ("COGS"), selling, general, and administrative expenses ("SG&A expenses"), average unit values ("AUVs"), research and development expenses ("R&D expenses"), and return on assets ("ROA").

² ***. U.S. producers' questionnaire responses of ***, question II-2a, and email from ***, August 22, 2023.

³ *** reported its financial results on the basis of a fiscal year that ends on ***.

Figure VI-1
Mattresses: U.S. producers' share of net sales quantity in 2022, by firm

* * * * *

Source: Compiled from data submitted in response to Commission questionnaires.

Note: "All other firms" includes the data reported by ***. The data used to calculate the firms' shares of total net sales quantity appear in table VI-3.

Operations on mattresses

Table VI-1 presents aggregated data on U.S. producers' operations in relation to mattresses, while table VI-2 presents corresponding changes in AUVs. Table VI-3 presents selected company-specific financial data.⁴

⁴ A variance analysis is most useful for products that do not have substantial changes in product mix over the period investigated and the methodology is most sensitive at the plant or firm level, rather than the aggregated industry level. Because of the wide variation in product mix and unit values between firms in this proceeding, a variance analysis is not presented.

Table VI-1
Mattresses: U.S. producers' results of operations, by item and period

Quantity in units; value in 1,000 dollars; ratios in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Total net sales	Quantity	15,643,841	17,046,606	14,100,653	3,856,540	3,299,709
Total net sales	Value	4,481,962	5,743,414	5,316,885	1,350,098	1,256,354
COGS: Raw materials	Value	2,054,312	2,723,134	2,616,863	663,803	600,267
COGS: Direct labor	Value	325,434	397,736	354,624	96,488	90,880
COGS: Other factory	Value	313,537	371,625	385,203	94,944	89,601
COGS: Total	Value	2,693,283	3,492,495	3,356,690	855,235	780,748
Gross profit or (loss)	Value	1,788,679	2,250,919	1,960,195	494,863	475,606
SG&A expenses	Value	1,159,602	1,333,528	1,450,692	440,916	363,906
Operating income or (loss)	Value	629,077	917,391	509,503	53,947	111,700
Other expense / (income), net	Value	119,823	138,203	237,405	19,972	68,491
Net income or (loss)	Value	509,254	779,188	272,098	33,975	43,209
Depreciation/amortization	Value	227,685	243,187	261,983	62,049	62,518
Cash flow	Value	736,939	1,022,375	534,081	96,024	105,727
COGS: Raw materials	Ratio to NS	45.8	47.4	49.2	49.2	47.8
COGS: Direct labor	Ratio to NS	7.3	6.9	6.7	7.1	7.2
COGS: Other factory	Ratio to NS	7.0	6.5	7.2	7.0	7.1
COGS: Total	Ratio to NS	60.1	60.8	63.1	63.3	62.1
Gross profit	Ratio to NS	39.9	39.2	36.9	36.7	37.9
SG&A expense	Ratio to NS	25.9	23.2	27.3	32.7	29.0
Operating income or (loss)	Ratio to NS	14.0	16.0	9.6	4.0	8.9
Net income or (loss)	Ratio to NS	11.4	13.6	5.1	2.5	3.4

Table continued.

Table VI-1 Continued
Mattresses: U.S. producers' results of operations, by item and period

Shares in percent; unit values in dollars per unit; count in number of firms reporting

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
COGS: Raw materials	Share	76.3	78.0	78.0	77.6	76.9
COGS: Direct labor	Share	12.1	11.4	10.6	11.3	11.6
COGS: Other factory	Share	11.6	10.6	11.5	11.1	11.5
COGS: Total	Share	100.0	100.0	100.0	100.0	100.0
Total net sales	Unit value	287	337	377	350	381
COGS: Raw materials	Unit value	131	160	186	172	182
COGS: Direct labor	Unit value	21	23	25	25	28
COGS: Other factory	Unit value	20	22	27	25	27
COGS: Total	Unit value	172	205	238	222	237
Gross profit or (loss)	Unit value	114	132	139	128	144
SG&A expenses	Unit value	74	78	103	114	110
Operating income or (loss)	Unit value	40	54	36	14	34
Net income or (loss)	Unit value	33	46	19	9	13
Operating losses	Count	4	4	5	7	7
Net losses	Count	3	4	8	8	9
Data	Count	19	20	21	20	21

Source: Compiled from data submitted in response to Commission questionnaires.

Table VI-2
Mattresses: Changes in AUVs between comparison periods

Changes in percent

Item	2020-22	2020-21	2021-22	Jan-Mar 2022-23
Total net sales	▲31.6	▲17.6	▲11.9	▲8.8
COGS: Raw materials	▲41.3	▲21.6	▲16.2	▲5.7
COGS: Direct labor	▲20.9	▲12.2	▲7.8	▲10.1
COGS: Other factory	▲36.3	▲8.8	▲25.3	▲10.3
COGS: Total	▲38.3	▲19.0	▲16.2	▲6.7

Table continued.

Table VI-2 Continued
Mattresses: Changes in AUVs between comparison periods

Changes in dollars per unit

Item	2020-22	2020-21	2021-22	Jan-Mar 2022-23
Total net sales	▲91	▲50	▲40	▲31
COGS: Raw materials	▲54	▲28	▲26	▲10
COGS: Direct labor	▲4	▲3	▲2	▲3
COGS: Other factory	▲7	▲2	▲6	▲3
COGS: Total	▲66	▲33	▲33	▲15
Gross profit or (loss)	▲25	▲18	▲7	▲16
SG&A expense	▲29	▲4	▲25	▼(4)
Operating income or (loss)	▼(4)	▲14	▼(18)	▲20
Net income or (loss)	▼(13)	▲13	▼(26)	▲4

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Percentages and unit values shown as "0" or "0.0" represent values greater than zero, but less than "0.5" or "0.05," respectively. Zeroes, null values, and undefined calculations are suppressed and shown as "---". Period changes preceded by a "▲" represent an increase, while period changes preceded by a "▼" represent a decrease.

Table VI-3
Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period

Net sales quantity

Quantity in units

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	11,668,013	13,245,465	11,026,016	3,038,032	2,569,088
All other firms	3,975,828	3,801,141	3,074,637	818,508	730,621
All firms	15,643,841	17,046,606	14,100,653	3,856,540	3,299,709

Table continued.

Table VI-3 Continued
Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period

Net sales value

Value in 1,000 dollars

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	3,903,845	5,029,043	4,514,325	1,155,410	1,071,963
All other firms	578,117	714,371	802,560	194,688	184,391
All firms	4,481,962	5,743,414	5,316,885	1,350,098	1,256,354

Table continued.

Table VI-3 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period****COGS**

Value in 1,000 dollars

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	2,269,850	2,967,465	2,834,342	726,202	666,409
All other firms	423,433	525,030	522,348	129,033	114,339
All firms	2,693,283	3,492,495	3,356,690	855,235	780,748

Table continued.

Table VI-3 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period****Gross profit or (loss)**

Value in 1,000 dollars

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	1,633,995	2,061,578	1,679,983	429,208	405,554
All other firms	154,684	189,341	280,212	65,655	70,052
All firms	1,788,679	2,250,919	1,960,195	494,863	475,606

Table continued.

Table VI-3 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period****SG&A expenses**

Value in 1,000 dollars

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	1,044,891	1,174,892	1,202,038	379,240	303,680
All other firms	114,711	158,636	248,654	61,676	60,226
All firms	1,159,602	1,333,528	1,450,692	440,916	363,906

Table continued.

Table VI-3 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period****Operating income or (loss)**

Value in 1,000 dollars

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	589,104	886,686	477,945	49,968	101,874
All other firms	39,973	30,705	31,558	3,979	9,826
All firms	629,077	917,391	509,503	53,947	111,700

Table continued.

Table VI-3 Continued

Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period

Net income or (loss)

Value in 1,000 dollars

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	485,372	767,918	298,506	42,573	50,636
All other firms	23,882	11,270	(26,408)	(8,598)	(7,427)
All firms	509,254	779,188	272,098	33,975	43,209

Table continued.

Table VI-3 Continued

Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period

COGS to net sales ratio

Ratios in percent

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	58.1	59.0	62.8	62.9	62.2
All other firms	73.2	73.5	65.1	66.3	62.0
All firms	60.1	60.8	63.1	63.3	62.1

Table continued.

Table VI-3 Continued

Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period

Gross profit or (loss) to net sales ratio

Ratios in percent

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	41.9	41.0	37.2	37.1	37.8
All other firms	26.8	26.5	34.9	33.7	38.0
All firms	39.9	39.2	36.9	36.7	37.9

Table continued.

Table VI-3 Continued

Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period

SG&A expenses to net sales ratio

Ratios in percent

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	26.8	23.4	26.6	32.8	28.3
All other firms	19.8	22.2	31.0	31.7	32.7
All firms	25.9	23.2	27.3	32.7	29.0

Table continued.

Table VI-3 Continued

Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period

Operating income or (loss) to net sales ratio

Ratios in percent

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	15.1	17.6	10.6	4.3	9.5
All other firms	6.9	4.3	3.9	2.0	5.3
All firms	14.0	16.0	9.6	4.0	8.9

Table continued.

Table VI-3 Continued

Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period

Net income or (loss) to net sales ratio

Ratios in percent

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	12.4	15.3	6.6	3.7	4.7
All other firms	4.1	1.6	(3.3)	(4.4)	(4.0)
All firms	11.4	13.6	5.1	2.5	3.4

Table continued.

Table VI-3 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period****Unit net sales value**

Unit values in dollars per unit

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	335	380	409	380	417
All other firms	145	188	261	238	252
All firms	287	337	377	350	381

Table continued.

Table VI-3 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period****Unit raw material costs**

Unit values in dollars per unit

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	149	176	203	187	201
All other firms	78	104	122	115	114
All firms	131	160	186	172	182

Table continued.

Table VI-3 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period****Unit direct labor costs**

Unit values in dollars per unit

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	22	24	25	26	28
All other firms	16	19	24	23	26
All firms	21	23	25	25	28

Table continued.

Table VI-3 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period****Unit other factory costs**

Unit values in dollars per unit

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	23	24	28	26	30
All other firms	13	15	23	19	16
All firms	20	22	27	25	27

Table continued.

Table VI-3 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period****Unit COGS**

Unit values in dollars per unit

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	195	224	257	239	259
All other firms	107	138	170	158	156
All firms	172	205	238	222	237

Table continued.

Table VI-3 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period****Unit gross profit or (loss)**

Unit values in dollars per unit

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	140	156	152	141	158
All other firms	39	50	91	80	96
All firms	114	132	139	128	144

Table continued.

Table VI-3 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period****Unit SG&A expenses**

Unit values in dollars per unit

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	90	89	109	125	118
All other firms	29	42	81	75	82
All firms	74	78	103	114	110

Table continued.

Table VI-3 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period****Unit operating income or (loss)**

Unit values in dollars per unit

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	50	67	43	16	40
All other firms	10	8	10	5	13
All firms	40	54	36	14	34

Table continued.

Table VI-3 Continued
Mattresses: U.S. producers' sales, costs/expenses, and profitability, by firm and period

Unit net income or (loss)

Unit values in dollars per unit

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	42	58	27	14	20
All other firms	6	3	(9)	(11)	(10)
All firms	33	46	19	9	13

Source: Compiled from data submitted in response to Commission questionnaires.

Note: "All other firms" includes the data reported by, ***.

Net sales

Total net sales quantity declined irregularly by 9.9 percent from 2020 to 2022 while total net sales value increased irregularly by 18.6 percent. Both total net sales quantity and value were lower in January-March 2023 ("interim 2023") than in January-March 2022 ("interim 2022"). As shown in table VI-3, three firms *** accounted for most of the decline in total net sales quantity from 2020 to 2022 while five firms *** accounted for most of the increase in total net sales value over the same period.^{5 6}

As shown in table VI-3, the average unit sales value increased from \$287 in 2020 to \$377 in 2022 and was higher in interim 2023 (\$381) than in interim 2022 (\$350). ***

⁵ ***. U.S. producers' questionnaire response of ***, section II-2a. ***. Email from ***, August 21, 2023. ***.

⁶ ***. Email from ***, August 25, 2023.

***.⁷

Cost of goods sold and gross profit or loss

Total cost of goods sold (“COGS”) increased irregularly by 24.6 percent from 2020 to 2022 but was lower in interim 2023 than in interim 2022. Per-unit COGS increased from 2020 to 2022 and was higher in interim 2023 than in interim 2022. As shown in table VI-3, five firms (***) reported overall increasing total COGS from 2020 to 2022 and four firms (***) reported lower total COGS in interim 2023 than in interim 2022.⁸ As a ratio to net sales, COGS increased from 60.1 percent in 2020 to 63.1 percent in 2022 but was lower in interim 2023 (62.1 percent) than in interim 2022 (63.3 percent).

As shown in table VI-1, raw materials represent the single largest component of total COGS, and ranged from 76.3 percent of total COGS in 2020 to 78.0 percent of total COGS in 2021 and 2022. Per-unit raw material costs increased each year from \$131 in 2020 to \$186 in 2022 and were higher in interim 2023 (\$182) than in interim 2022 (\$172). As shown in table VI-3, five firms (***) reported overall increasing raw material costs per unit from 2020 to 2022 and two firms (***) reported higher raw material costs per unit in interim 2023 than in interim 2022, and *** reported same raw material costs per unit between the interim periods.⁹

Raw materials consisted of innersprings, foam or other resilient material, upholstery materials and ticking, chemicals and other additives. The category also included ***

⁷ Email from ***, August 22, 2023.

⁸ Total COGS of *** declined between 2020 and 2022; included among the other firms in table VI-3, total COGS reported by *** declined the two yearly periods. Total COGS of most of the reporting firms were lower in interim 2023 compared with interim 2022, except ***.

⁹ *** Email from ***, August 23, 2023. ***.

***, and other material inputs such as ***.¹⁰

Table VI-4 presents raw material costs, by type, in 2022.¹¹

Table VI-4
Mattresses: U.S. producers' raw material costs in 2022

Value in 1,000 dollars; share of value in percent

Item	Value	Share of value
Innersprings	***	***
Foam or other resilient material	***	***
Upholstery materials and ticking	***	***
Chemicals and other additives	***	***
Other material inputs	***	***
All raw materials	2,616,863	100.0

Source: Compiled from data submitted in response to Commission questionnaires.

As a share of total COGS, direct labor costs ranged from 10.6 percent in 2022 to 12.1 percent in 2020, while other factory costs ranged from 10.6 percent in 2021 to 11.6 percent in 2020. The average per unit direct labor costs increased from \$21 in 2020 to \$25 in 2022 and was higher in interim 2023 (\$28) than in interim 2022 (\$25). The average per unit other factory costs increased from \$20 in 2020 to \$27 in 2022 and was higher in interim 2023 (\$27) than in interim 2022 (\$25).¹²

As shown in table VI-3, average raw material costs, direct labor, and other factory costs varied greatly from company to company. These cost differences reflect underlying differences

¹⁰ Six U.S. producers produced raw materials during the manufacturing of mattresses: ***. U.S. producers' questionnaires, question III-9c.

¹¹ Six U.S. producers reported purchasing inputs from related suppliers: ***. U.S. producers' questionnaires, sections III-5, III-6, and III-7a.

¹² ***.

in input costs (e.g., foam, upholstery, innersprings, and chemicals) and product mix (e.g., recreation vehicle sizes, sofa beds, child, twin, full, queen, and/or king), and variations in manufacturing processes, as well as customer requirements.

Table VI-1 shows that U.S. producers' aggregate gross profits increased irregularly from 2020 to 2022 because the increase in total net sales value was greater than the increase in total COGS. The industry's gross profit was lower in interim 2023 than in interim 2022 as the difference in net sales value was greater than the difference in COGS between the interim periods while both total net sales value and COGS were lower in interim 2023 than in interim 2022. Gross profit margin (gross profit as a ratio to net sales) declined from 39.9 percent in 2020 to 36.9 percent in 2022. Gross profit margin was higher in interim 2023 (37.9 percent) than in interim 2022 (36.7 percent). Four firms (***) reported overall increasing gross profit from 2020 to 2022 and four firms (***) reported lower operating income in interim 2023 than in interim 2022.

SG&A expenses and operating income or loss

As shown in table VI-1, the U.S. industry's selling, general, and administrative ("SG&A") expenses increased from 2020 to 2022 and were lower in interim 2023 than in interim 2022. The SG&A expenses ratio (i.e., total SG&A expenses divided by net sales) increased irregularly from 25.9 percent in 2020 to 27.3 percent in 2022 and was lower in interim 2023 (29.0 percent) than in interim 2022 (32.7 percent). SG&A expenses increased on a per-unit basis from \$74 in 2020 to \$103 in 2022 and were lower in interim 2023 (\$110) than in interim 2022 (\$114). As shown in table VI-3, total SG&A expenses of *** increased between 2020 and 2022 and, together with the increase reported by ***,¹³ accounted for most of the increase of the reporting U.S. producers between the two-yearly periods.¹⁴

¹³ ***. U.S. producers' questionnaire response of ***, section II-2a and *Brooklyn Bedding and Helix Sleep Acquire Bear Mattress*, <https://www.prnewswire.com/news-releases/brooklyn-bedding-and-helix-sleep-acquire-bear-mattress-301581787.html>, retrieved August 28, 2023.

¹⁴ ***. Email from ***, August 25, 2023. ***. Email from ***, August 31, 2023.

Table VI-1 shows that U.S. producers' aggregate operating income declined irregularly from 2020 to 2022 by 19.0 percent and was higher in interim 2023 than in interim 2022. Operating income margin (operating income divided by total net sales) exhibited the same trend. As shown in table VI-3, the operating income of two firms (***) declined from 2020 to a loss in 2022 attributable to larger increases in COGS and SG&A expense per unit with declining sales quantity compared to an increase in net sales value per unit. Three firms (***) reported higher operating income in interim 2023 than in interim 2022.¹⁵

All other expenses and net income or loss

Classified below the operating income level are interest expense, other expense, and other income. In table VI-1, these items are aggregated and only the net amount is shown. The all other expenses increased from 2020 to 2022 but were lower in interim 2023 than in interim 2022. ***.¹⁶

As shown in table VI-1, net income declined irregularly from 2020 to 2022 but was higher in interim 2023 than in interim 2022. The net income margin (net income as a ratio to net sales) exhibited the same trend. As shown in table VI-3, three firms (***) reported overall declining net income from 2020 to 2022 (***). Comparing interim 2023 to interim 2022, *** reported higher net income, while *** reported a lower net loss.¹⁷

¹⁵ ***.

¹⁶ ***. U.S. producers' questionnaire response of ***, section III-10. ***. Email from ***, August 31, 2023.

¹⁷ In the all other firms line, ***.

Capital expenditures and research and development expenses

Table VI-5 presents capital expenditures, by firm, and table VI-7 presents R&D expenses, by firm. Tables VI-6 and VI-8 present the firms' narrative explanations of the nature, focus, and significance of their capital expenditures and R&D expenses, respectively.

Table VI-5
Mattresses: U.S. producers' capital expenditures, by firm and period

Value in 1,000 dollars

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	126,871	165,680	351,702	69,940	61,666
All other firms	72,070	73,079	44,612	16,952	3,733
All firms	198,941	238,759	396,314	86,892	65,399

Source: Compiled from data submitted in response to Commission questionnaires.

Note: "All other firms" includes the data reported by, ***. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table VI-6
Mattresses: U.S. producers' narrative descriptions of their capital expenditures, by firm

Firm	Narrative on capital expenditures
***	***
***	***
***	***
***	***
***	***

Table continued.

Firm	Narrative on capital expenditures
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table VI-7
Mattresses: U.S. producers' R&D expenses, by firm and period

Value in 1,000 dollars

Firm	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
Top six firms in 2022	24,739	27,933	29,613	7,537	8,033
All other firms	1,016	1,408	1,763	401	354
All firms	25,755	29,341	31,376	7,938	8,387

Source: Compiled from data submitted in response to Commission questionnaires.

Note: "All other firms" includes the data reported by, ***. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table VI-8
Mattresses: U.S. producers' narrative descriptions of their R&D expenses, by firm

Firm	Narrative on R&D expenses
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Assets and return on assets

Table VI-9 presents data on the U.S. producers' total assets while table VI-10 presents their operating ROA.¹⁸ Table VI-11 presents U.S. producers' narrative responses explaining their major asset categories and any significant changes in asset levels over time.

Table VI-9
Mattresses: U.S. producers' total net assets, by firm and period

Value in 1,000 dollars

Firm	2020	2021	2022
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
Top six firms in 2022	859,247	1,065,288	1,207,732
All other firms	438,289	874,663	916,852
All firms	1,297,536	1,939,951	2,124,584

Source: Compiled from data submitted in response to Commission questionnaires.

Note: "All other firms" includes the data reported by, ***.

Table VI-10
Mattresses: U.S. producers' ROA, by firm and period

Ratio in percent

Firm	2020	2021	2022
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
Top six firms in 2022	68.6	83.2	39.6
All other firms	9.1	3.5	3.4
All firms	48.5	47.3	24.0

Source: Compiled from data submitted in response to Commission questionnaires.

¹⁸ The operating ROA is calculated as operating income divided by total assets. With respect to a firm's overall operations, the total asset value reflects an aggregation of a number of assets which are generally not product specific. Thus, high-level allocations are generally required in order to report a total asset value on a product-specific basis.

Table VI-11

Mattresses: U.S. producers' narrative descriptions of their total net assets, by firm

Firm	Narrative on assets
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

The Commission’s questionnaire requested companies to describe the effect of the COVID-19 pandemic or government actions to contain the spread of the COVID-19 virus on the firm’s financial performance since January 1, 2020. Industry responses are in table VI-12.

Table VI-12

Mattresses: Narratives explaining the effects of COVID-19 on financial performance

Firm	Narrative on effects of COVID-19 on financial performance
***	***
***	***
***	***
***	***
***	***
***	***

Table continued.

Firm	Narrative on effects of COVID-19 on financial performance
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Capital and investment

The Commission requested U.S. producers of mattresses to describe any actual or potential negative effects of imports of mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan on their firms' growth, investment, ability to raise capital, development and production efforts, or the scale of capital investments. Table VI-13 presents the number of firms reporting an impact in each category and table VI-14 provides the U.S. producers' narrative responses.

Table VI-13

Mattresses: Count of firms indicating actual and anticipated negative effects of imports from subject sources on investment, growth, and development since January 1, 2020, by effect

Number of firms reporting

Effect	Category	Count
Cancellation, postponement, or rejection of expansion projects	Investment	3
Denial or rejection of investment proposal	Investment	2
Reduction in the size of capital investments	Investment	3
Return on specific investments negatively impacted	Investment	7
Other investment effects	Investment	2
Any negative effects on investment	Investment	8
Rejection of bank loans	Growth	4
Lowering of credit rating	Growth	2
Problem related to the issue of stocks or bonds	Growth	1
Ability to service debt	Growth	4
Other growth and development effects	Growth	5
Any negative effects on growth and development	Growth	10
Anticipated negative effects of imports	Future	16

Source: Compiled from data submitted in response to Commission questionnaires.

Table VI-14

Mattresses: U.S. producers' narratives relating to actual and anticipated negative effects of imports on investment, growth, and development, since January 1, 2020, by firm and effect

Item	Firm name and narrative on impact of imports
Cancellation, postponement, or rejection of expansion projects	***
Cancellation, postponement, or rejection of expansion projects	***
Cancellation, postponement, or rejection of expansion projects	***
Denial or rejection of investment proposal	***
Denial or rejection of investment proposal	***
Reduction in the size of capital investments	***
Reduction in the size of capital investments	***
Reduction in the size of capital investments	***
Return on specific investments negatively impacted	***
Return on specific investments negatively impacted	***
Return on specific investments negatively impacted	***
Return on specific investments negatively impacted	***

Table continued.

Item	Firm name and narrative on impact of imports
Return on specific investments negatively impacted	***
Return on specific investments negatively impacted	***
Return on specific investments negatively impacted	***
Other negative effects on investments	***
Other negative effects on investments	***
Rejection of bank loans	***
Lowering of credit rating	***
Lowering of credit rating	***
Problem related to the issue of stocks or bonds	***

Table continued.

Item	Firm name and narrative on impact of imports
Ability to service debt	***
Ability to service debt	***
Ability to service debt	***
Other effects on growth and development	***
Other effects on growth and development	***
Other effects on growth and development	***
Other effects on growth and development	***
Other effects on growth and development	***
Anticipated effects of imports	***

Table continued.

Item	Firm name and narrative on impact of imports
Anticipated effects of imports	***

Source: Compiled from data submitted in response to Commission questionnaires.

Part VII: Threat considerations and information on nonsubject countries

Section 771(7)(F)(i) of the Act (19 U.S.C. § 1677(7)(F)(i)) provides that—

In determining whether an industry in the United States is threatened with material injury by reason of imports (or sales for importation) of the subject merchandise, the Commission shall consider, among other relevant economic factors¹--

- (I) if a countervailable subsidy is involved, such information as may be presented to it by the administering authority as to the nature of the subsidy (particularly as to whether the countervailable subsidy is a subsidy described in Article 3 or 6.1 of the Subsidies Agreement), and whether imports of the subject merchandise are likely to increase,*
- (II) any existing unused production capacity or imminent, substantial increase in production capacity in the exporting country indicating the likelihood of substantially increased imports of the subject merchandise into the United States, taking into account the availability of other export markets to absorb any additional exports,*
- (III) a significant rate of increase of the volume or market penetration of imports of the subject merchandise indicating the likelihood of substantially increased imports,*
- (IV) whether imports of the subject merchandise are entering at prices that are likely to have a significant depressing or suppressing effect on domestic prices, and are likely to increase demand for further imports,*
- (V) inventories of the subject merchandise,*

¹ Section 771(7)(F)(ii) of the Act (19 U.S.C. § 1677(7)(F)(ii)) provides that “The Commission shall consider {these factors} . . . as a whole in making a determination of whether further dumped or subsidized imports are imminent and whether material injury by reason of imports would occur unless an order is issued or a suspension agreement is accepted under this title. The presence or absence of any factor which the Commission is required to consider . . . shall not necessarily give decisive guidance with respect to the determination. Such a determination may not be made on the basis of mere conjecture or supposition.”

- (VI) *the potential for product-shifting if production facilities in the foreign country, which can be used to produce the subject merchandise, are currently being used to produce other products,*
- (VII) *in any investigation under this title which involves imports of both a raw agricultural product (within the meaning of paragraph (4)(E)(iv)) and any product processed from such raw agricultural product, the likelihood that there will be increased imports, by reason of product shifting, if there is an affirmative determination by the Commission under section 705(b)(1) or 735(b)(1) with respect to either the raw agricultural product or the processed agricultural product (but not both),*
- (VIII) *the actual and potential negative effects on the existing development and production efforts of the domestic industry, including efforts to develop a derivative or more advanced version of the domestic like product, and*
- (IX) *any other demonstrable adverse trends that indicate the probability that there is likely to be material injury by reason of imports (or sale for importation) of the subject merchandise (whether or not it is actually being imported at the time).²*

Information on the nature of the alleged subsidies was referenced earlier in this report; information on the volume and pricing of imports of the subject merchandise is presented in Parts IV and V; and information on the effects of imports of the subject merchandise on U.S. producers' existing development and production efforts is presented in Part VI. Information on inventories of the subject merchandise; foreign producers' operations, including the potential for "product-shifting;" any other threat indicators, if applicable; and any dumping in third-country markets, follows. Also presented in this section of the report is information obtained for consideration by the Commission on nonsubject countries.

² Section 771(7)(F)(iii) of the Act (19 U.S.C. § 1677(7)(F)(iii)) further provides that, in antidumping investigations, ". . . the Commission shall consider whether dumping in the markets of foreign countries (as evidenced by dumping findings or antidumping remedies in other WTO member markets against the same class or kind of merchandise manufactured or exported by the same party as under investigation) suggests a threat of material injury to the domestic industry."

The industry in Bosnia and Herzegovina

The Commission issued foreign producer/exporter questionnaires to three firms for which valid contact information was obtained that are believed to produce and/or export mattresses from Bosnia and Herzegovina.³ No responses to the Commission’s questionnaire were received from firms in Bosnia and Herzegovina during the preliminary phase of these investigations.

Exports

According to GTA, the leading export markets for “articles of bedding”⁴ from Bosnia and Herzegovina are the United States, Slovenia, and Croatia (table VII-1). During 2020 and 2021, Slovenia was the largest export market for articles of bedding from Bosnia and Herzegovina, accounting for slightly more than one-half of the total, followed by Croatia, accounting for approximately, one-fifth of the total. There were no exports of bedding articles from Bosnia and Herzegovina to the United States during 2020 and relatively minor amounts in 2021. However, during 2022, the United States was the largest export market for articles of bedding from Bosnia and Herzegovina, accounting for 73.7 percent of total bedding article exports, followed by Slovenia and Croatia, accounting for 14.4 percent and 5.1 percent, respectively.

³ These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

⁴ Throughout this report, the presentation of GTA export data is for “articles of bedding” reported at the 6-digit HS level, which includes not only in-scope mattresses, but also other mattresses and bedding articles that are not included in the scope of these investigations, such as specifically excluded mattresses, as well as mattress toppers, pillows, comforters, bedsheets, and other bedding items.

Table VII-1
Articles of bedding: Exports from Bosnia and Herzegovina, by destination market and by period

Value in 1,000 dollars; share in percent

Destination market	Measure	2020	2021	2022
United States	Value	---	389	23,443
Slovenia	Value	4,544	4,550	4,577
Croatia	Value	1,685	1,697	1,625
Canada	Value	---	---	697
Switzerland	Value	824	765	522
Germany	Value	299	458	455
Austria	Value	545	422	259
Serbia	Value	116	59	114
Hungary	Value	4	28	44
All other destination markets	Value	38	134	71
All destination markets	Value	8,055	8,502	31,806
United States	Share	---	4.6	73.7
Slovenia	Share	56.4	53.5	14.4
Croatia	Share	20.9	20.0	5.1
Canada	Share	---	---	2.2
Switzerland	Share	10.2	9.0	1.6
Germany	Share	3.7	5.4	1.4
Austria	Share	6.8	5.0	0.8
Serbia	Share	1.4	0.7	0.4
Hungary	Share	0.1	0.3	0.1
All other destination markets	Share	0.5	1.6	0.2
All destination markets	Share	100.0	100.0	100.0

Source: Official imports statistics of imports from Bosnia and Herzegovina (constructed export statistics for Bosnia and Herzegovina) under HS subheadings 9404.21 and 9404.29 as reported by various national statistical reporting authorities in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top, all remaining top export destinations shown in descending order of 2022 data.

The industry in Bulgaria

The Commission issued foreign producer/exporter questionnaires to eight firms for which valid contact information was obtained that are believed to produce and/or export mattresses from Bulgaria.⁵ No responses to the Commission’s questionnaire were received from firms in Bulgaria during the preliminary phase of these investigations.

Table VII-2 presents events in Bulgaria’s industry since January 1, 2020.

Table VII-2
Mattresses: Important industry events in Bulgaria since 2020

Item	Firm	Event
Plant Openings	Kalinel	In Dec 2022, Kalinel opened a new production unit for filling garden cushions and mattresses.

Source: SeeNews, “Bulgarian textile producer Kalinel opens new production unit,” Dec 9, 2022, <https://seeneews.com/news/bulgarian-textile-producer-kalinel-opens-new-production-unit-city-807812>.

Exports

According to GTA, the leading export markets for “articles of bedding” from Bulgaria are the United States, Romania, and Germany (table VII-3). During 2020, Romania and Germany were the largest export markets for articles of bedding from Bulgaria, accounting for 22.7 percent and 18.3 percent of total exports, respectively. During 2021 and 2022, the United States was the largest export market for articles of bedding from Bulgaria, accounting for 43.1 percent of total exports in 2021 and 22.8 percent of total exports in 2022. Romania and Germany were the second- and third-largest export markets during 2021 and 2022.

⁵ These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

Table VII-3
Articles of bedding: Exports from Bulgaria, by destination market and by period

Value in 1,000 dollars; share in percent

Destination market	Measure	2020	2021	2022
United States	Value	4,170	44,073	13,826
Romania	Value	11,171	12,169	10,790
Germany	Value	8,998	10,446	7,673
Netherlands	Value	5,040	7,094	5,898
Denmark	Value	7,810	9,011	5,559
Greece	Value	3,080	4,573	5,392
France	Value	2,173	4,197	3,239
Serbia	Value	971	1,406	1,616
Poland	Value	764	1,193	1,123
All other destination markets	Value	4,947	8,169	5,581
All destination markets	Value	49,124	102,330	60,697
United States	Share	8.5	43.1	22.8
Romania	Share	22.7	11.9	17.8
Germany	Share	18.3	10.2	12.6
Netherlands	Share	10.3	6.9	9.7
Denmark	Share	15.9	8.8	9.2
Greece	Share	6.3	4.5	8.9
France	Share	4.4	4.1	5.3
Serbia	Share	2.0	1.4	2.7
Poland	Share	1.6	1.2	1.8
All other destination markets	Share	10.1	8.0	9.2
All destination markets	Share	100.0	100.0	100.0

Source: Official exports statistics under HS subheadings 9404.21 and 9404.29 as reported by Eurostat in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top, all remaining top export destinations shown in descending order of 2022 data.

The industry in Burma

The Commission issued foreign producer/exporter questionnaires to four firms for which valid contact information was obtained that are believed to produce and/or export mattresses from Burma.⁶ No responses to the Commission’s questionnaire were received from firms in Burma during the preliminary phase of these investigations.

Exports

According to GTA, the leading export market for “articles of bedding” from Burma is the United States, accounting for 97.0 percent of total exports during 2022, followed by Canada which accounted for 3.0 percent (table VII-4). There were almost no exports of “articles of bedding” from Burma as recently as 2020.

Table VII-4
Articles of bedding: Exports from Burma, by destination market and by period

Value in 1,000 dollars; share in percent

Destination market	Measure	2020	2021	2022
United States	Value	4	1,034	17,816
Canada	Value	1	4	552
China	Value	0	2	3
Nicaragua	Value	---	---	1
Thailand	Value	1	4	1
All other destination markets	Value	10	8	0
All destination markets	Value	16	1,052	18,373
United States	Share	21.4	98.3	97.0
Canada	Share	6.5	0.4	3.0
China	Share	2.8	0.2	0.0
Nicaragua	Share	---	---	0.0
Thailand	Share	5.2	0.4	0.0
All other destination markets	Share	64.1	0.8	0.0
All destination markets	Share	100.0	100.0	100.0

Source: Official imports statistics of imports from Burma (constructed export statistics for Burma) under HS subheadings 9404.21 and 9404.29 as reported by various national statistical reporting authorities in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top, all remaining top export destinations shown in descending order of 2022 data.

⁶ These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

The industry in India

The Commission issued foreign producer/exporter questionnaires to 37 firms for which valid contact information was obtained that are believed to produce and/or export mattresses from India.⁷ Usable responses to the Commission’s questionnaire were received from three firms: Varahamurti Flexirub Industries Private Limited (“Springfit”), Centuary Fibre Plates Pvt. Ltd. (“Centuary”), and Sheela Foam Limited and wholly own subsidiary International Comfort Technologies Private Limited (“Sheela Foam”). These firms’ exports to the United States together accounted for *** percent of U.S. imports of mattresses from India in 2022. According to estimates requested of the responding producers in India, the production of mattresses in India reported in questionnaires accounts for approximately *** of overall production of mattresses in India.

Table VII-5 presents information on the mattress operations of the responding producers in India.

Table VII-5
Mattresses: Summary data for producers in India, 2022

Firm	Production (units)	Share of reported production (percent)	Exports to the United States (units)	Share of reported exports to the United States (percent)	Total shipments (units)	Share of firm's total shipments exported to the United States (percent)
Centuary	***	***	***	***	***	***
Sheela Foam	***	***	***	***	***	***
Springfit	***	***	***	***	***	***
All firms	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "--".

⁷ These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

Changes in operations

Producers in India were asked to report any change in the character of their operations or organization relating to the production of mattresses since 2020. Two of three producers indicated in their questionnaires that they had experienced such changes. Table VII-6 presents the changes identified by these producers.

Table VII-6
Mattresses: Reported changes in operations in India since January 1, 2020, by firm

Item	Firm name and accompanying narrative response
***	***
***	***
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table VII-7 presents additional events in India's industry since January 1, 2020.

Table VII-7
Mattresses: Important industry events in India since 2020

Item	Firm	Event
Plant Opening	Wakefit	Direct-to-consumer brand Wakefit opened a new furniture manufacturing plant in which some capacity will be used to manufacture mattresses in Aug 2022.
Acquisition	Sheela Foam	In July 2023, Sheela foamed announced the acquisitions of a 95% stake in Kurlon which manufactures the "Sleepwell" brand mattress.
Expansion	King Koil India	Mattress brand King Koil India established a new foam factory in Sonipat, India which will have the capacity to produce 800 tonnes of foam monthly in Jan 2023.

Source: Livemint, "Wakefit Opens Its Largest Manufacturing Unit in Hosur", Aug 23, 2022, <https://www.livemint.com/companies/news/wakefit-opens-its-largest-manufacturing-unit-in-hosur-11661247555377.html>. Reuters, "India's Sheela Foam to buy mattress maker Kurlon for \$262 mln", July 17, 2023, <https://www.reuters.com/markets/deals/indias-sheela-foam-buy-mattress-maker-kurlon-262-mln-2023-07-17/>. Thehindubusinessline, "Mattress maker King Koil India expands portfolio to B2B foam-selling segment", Dec 27, 2022, <https://www.thehindubusinessline.com/companies/mattress-maker-king-koil-india-expands-portfolio-to-b2b-foam-selling-segment/article66309784.ece>.

Operations on mattresses

Table VII-8 presents data on India producers' installed capacity, practical overall capacity, and practical mattresses capacity and production on the same equipment.

Table VII-8

Mattresses: Installed and practical capacity and production on the same equipment as in-scope production, by period, for producers in India

Capacity and production in units; utilization in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Installed overall	Capacity	***	***	***	***	***
Installed overall	Production	***	***	***	***	***
Installed overall	Utilization	***	***	***	***	***
Practical overall	Capacity	***	***	***	***	***
Practical overall	Production	***	***	***	***	***
Practical overall	Utilization	***	***	***	***	***
Practical mattresses	Capacity	***	***	***	***	***
Practical mattresses	Production	***	***	***	***	***
Practical mattresses	Utilization	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table VII-9 presents reported capacity constraints since January 1, 2020, for producers in India.

Table VII-9

Mattresses: Reported capacity constraints since January 1, 2020, for producers in India

Item	Firm name and narrative response on constraints to practical overall capacity
Production bottlenecks	***
Production bottlenecks	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Supply of material inputs	***
Storage capacity	***
Storage capacity	***
Logistics/transportation	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table VII-10 presents information on the mattress operations of the responding producers in India. Two responding firms in India reported ***. ***. Overall, from 2020 to 2022, the producers' practical capacity for mattresses increased by *** percent and its production of mattresses increased by *** percent. The responding producers' reported capacity was higher in January-March ("interim") 2023 compared to interim 2022 (by *** percent), but production was lower (by *** percent). Projections for 2023-24 indicate that both capacity and production levels are predicted to be higher than 2022 levels.

Home market shipments accounted for the largest share of the firms' aggregate total shipments throughout the period for which data were collected (*** percent in 2020, *** percent in 2021, *** percent in 2022, *** percent in interim 2022, and *** percent in interim 2023) and are expected to account for *** percent of the firms' total shipments in 2023 and 2024. Exports to the United States accounted for a relatively small, but generally increasing, share of total shipments (*** percent in 2020, *** percent in 2021, *** percent in 2022, *** percent in interim 2022, and *** percent in interim 2023) and are expected to account for a larger share of the firms' total shipments in 2023 and 2024 compared with 2022.

Other export destination markets, which accounted for *** percent of the firms' total shipments in each period examined in these investigations, include ***. End-of-period inventories fluctuated within a relatively narrow range, accounting for *** percent of total shipments in each period examined in these investigations.

Table VII-10
Mattresses: Data for producers in India, by period

Quantity in units

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity	***	***	***	***	***	***	***
Production	***	***	***	***	***	***	***
End-of-period inventories	***	***	***	***	***	***	***
Internal consumption	***	***	***	***	***	***	***
Commercial home market shipments	***	***	***	***	***	***	***
Home market shipments	***	***	***	***	***	***	***
Exports to the United States	***	***	***	***	***	***	***
Exports to all other markets	***	***	***	***	***	***	***
Export shipments	***	***	***	***	***	***	***
Total shipments	***	***	***	***	***	***	***

Table continued.

Table VII-10--Continued
Mattresses: Data for producers in India, by period

Shares and ratios in percent

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity utilization ratio	***	***	***	***	***	***	***
Inventory ratio to production	***	***	***	***	***	***	***
Inventory ratio to total shipments	***	***	***	***	***	***	***
Internal consumption share	***	***	***	***	***	***	***
Commercial home market shipments share	***	***	***	***	***	***	***
Home market shipments share	***	***	***	***	***	***	***
Exports to the United States share	***	***	***	***	***	***	***
Exports to all other markets share	***	***	***	***	***	***	***
Export shipments share	***	***	***	***	***	***	***
Total shipments share	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Alternative products

The responding firms in India did not produce any other products on the same equipment and machinery used to produce mattresses.

Exports

According to GTA, the leading export markets for “articles of bedding” from India are the United States, the United Arab Emirates (“UAE”), and Saudi Arabia (table VII-11). During 2022, the United States was the largest export market for articles of bedding from India, accounting for 48.5 percent, followed by the UAE and Saudi Arabia, accounting for 10.2 percent and 9.2 percent, respectively. As recently as 2020, the United States was the sixth-largest destination market for articles of bedding from India.

Table VII-11
Articles of bedding: Exports from India, by destination market and by period

Value in 1,000 dollars; share in percent

Destination market	Measure	2020	2021	2022
United States	Value	1,415	32,974	25,164
United Arab Emirates	Value	2,265	4,329	5,288
Saudi Arabia	Value	2,385	4,108	4,788
Nepal	Value	2,222	4,214	3,651
Bhutan	Value	2,109	3,354	2,705
Kuwait	Value	1,427	1,448	2,192
Qatar	Value	1,023	1,286	1,325
France	Value	1,017	2,418	1,104
Netherlands	Value	167	252	980
All other destination markets	Value	1,811	2,476	4,677
All destination markets	Value	15,840	56,859	51,873
United States	Share	8.9	58.0	48.5
United Arab Emirates	Share	14.3	7.6	10.2
Saudi Arabia	Share	15.1	7.2	9.2
Nepal	Share	14.0	7.4	7.0
Bhutan	Share	13.3	5.9	5.2
Kuwait	Share	9.0	2.5	4.2
Qatar	Share	6.5	2.3	2.6
France	Share	6.4	4.3	2.1
Netherlands	Share	1.1	0.4	1.9
All other destination markets	Share	11.4	4.4	9.0
All destination markets	Share	100.0	100.0	100.0

Source: Official exports statistics under HS subheadings 9404.21 and 9404.29 as reported by India Ministry of Commerce in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top, all remaining top export destinations shown in descending order of 2022 data.

The industry in Indonesia

The Commission issued foreign producer/exporter questionnaires to 22 firms for which valid contact information was obtained that are believed to produce and/or export mattresses from Indonesia.⁸ Usable responses to the Commission’s questionnaire were received from two firms: PT Ocean Centra Furnindo (“Ocean Centra”) and PT Zinus Global Indonesia (“Zinus Indonesia”).⁹ These firms’ exports to the United States together accounted for *** percent of U.S. imports of mattresses from Indonesia in 2022. According to estimates requested of the responding producers in Indonesia, the production of mattresses in Indonesia reported in questionnaires accounts for approximately *** of overall production of mattresses in Indonesia in 2022.

Table VII-12 presents information on the mattress operations of the responding producers in Indonesia.

Table VII-12
Mattresses: Summary data for producers in Indonesia, 2022

Firm	Production (units)	Share of reported production (percent)	Exports to the United States (units)	Share of reported exports to the United States (percent)	Total shipments (units)	Share of firm's total shipments exported to the United States (percent)
Ocean Centra	***	***	***	***	***	***
Zinus Indonesia	***	***	***	***	***	***
All firms	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as “--”.

⁸ These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

⁹ ***.

Changes in operations

Producers in Indonesia were asked to report any change in the character of their operations or organization relating to the production of mattresses since 2020. Both responding producers indicated in their questionnaires that they had experienced such changes. Table VII-13 presents the changes identified by these producers.

Table VII-13

Mattresses: Reported changes in operations in Indonesia since January 1, 2020, by firm

Item	Firm name and accompanying narrative response
***	***
***	***
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Operations on mattresses

Table VII-14 presents data on the installed capacity, practical overall capacity, and practical mattresses capacity and production on the same equipment reported by responding producers in Indonesia.

Table VII-14

Mattresses: Installed and practical capacity and production on the same equipment as in-scope production, by period, for producers in Indonesia

Capacity and production in units; utilization in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Installed overall	Capacity	***	***	***	***	***
Installed overall	Production	***	***	***	***	***
Installed overall	Utilization	***	***	***	***	***
Practical overall	Capacity	***	***	***	***	***
Practical overall	Production	***	***	***	***	***
Practical overall	Utilization	***	***	***	***	***
Practical mattresses	Capacity	***	***	***	***	***
Practical mattresses	Production	***	***	***	***	***
Practical mattresses	Utilization	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table VII-15 presents reported capacity constraints since January 1, 2020, for producers in Indonesia.

Table VII-15

Mattresses: Reported capacity constraints since January 1, 2020, for producers in Indonesia

Item	Firm name and narrative response on constraints to practical overall capacity
***	***
***	***
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table VII-16 presents information on the mattress operations of the responding producers and exporters in Indonesia. Both responding firms reported ***. Overall, from 2020 to 2022, the producers' practical capacity for mattress production increased by *** percent, while an increase of *** percent in 2024 over the level reported for 2022 is projected with the anticipated ***. Production of mattresses increased by *** percent from 2020 to 2021, fell by *** percent from 2021 to 2022, and was lower in interim 2023 compared to interim 2022 (by *** percent). Projections for 2023-24 indicate that production levels are predicted to be higher than 2022 levels.

Exports to the United States accounted for the largest share of the firms' total shipments throughout the period for which data were collected (*** percent in 2020, *** percent in 2021, *** percent in 2022, *** percent in interim 2022, and *** percent in interim 2023) and are expected to account for *** percent of the firms' total shipments in 2023 and 2024. Other export destination markets, which accounted for *** percent of the firms' total shipments in 2022, include ***. End-of-period inventories fluctuated throughout the period of the investigations, accounting for less than *** percent of total shipments in each period for which data were collected in these investigations.

Table VII-16
Mattresses: Data for producers in Indonesia, by period

Quantity in units

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity	***	***	***	***	***	***	***
Production	***	***	***	***	***	***	***
End-of-period inventories	***	***	***	***	***	***	***
Internal consumption	***	***	***	***	***	***	***
Commercial home market shipments	***	***	***	***	***	***	***
Home market shipments	***	***	***	***	***	***	***
Exports to the United States	***	***	***	***	***	***	***
Exports to all other markets	***	***	***	***	***	***	***
Export shipments	***	***	***	***	***	***	***
Total shipments	***	***	***	***	***	***	***

Table continued.

Table VII-16--Continued
Mattresses: Data for producers in Indonesia, by period

Shares and ratios in percent

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity utilization ratio	***	***	***	***	***	***	***
Inventory ratio to production	***	***	***	***	***	***	***
Inventory ratio to total shipments	***	***	***	***	***	***	***
Internal consumption share	***	***	***	***	***	***	***
Commercial home market shipments share	***	***	***	***	***	***	***
Home market shipments share	***	***	***	***	***	***	***
Exports to the United States share	***	***	***	***	***	***	***
Exports to all other markets share	***	***	***	***	***	***	***
Export shipments share	***	***	***	***	***	***	***
Total shipments share	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "--".

Alternative products

*** reported the production of other products on the same equipment and machinery used to produce mattresses (table VII-17). Other products produced by *** on shared equipment in Indonesia include ***.

Table VII-17

Mattresses: Overall production on the same equipment as in-scope production, by product type and by period, for producers in Indonesia

Quantity in units; share in percent

Product type	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Mattresses	Quantity	***	***	***	***	***
Other products	Quantity	***	***	***	***	***
All products	Quantity	***	***	***	***	***
Mattresses	Share	***	***	***	***	***
Other products	Share	***	***	***	***	***
All products	Share	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "--".

Exports

According to GTA, the leading export market for “articles of bedding” from Indonesia is the United States, accounting for 93.3 percent of total exports during 2022 (table VII-18).

Table VII-18
Articles of bedding: Exports from Indonesia, by destination market and by period

Value in 1,000 dollars; share in percent

Destination market	Measure	2020	2021	2022
United States	Value	287,573	365,532	332,248
Singapore	Value	3,892	2,841	3,924
Hong Kong	Value	15	24	3,675
Canada	Value	20	146	3,036
East Timor	Value	1,606	1,832	2,880
Poland	Value	---	0	2,661
Malaysia	Value	1,150	1,168	1,650
Denmark	Value	1,051	2,576	1,499
Thailand	Value	303	565	903
All other destination markets	Value	3,015	2,622	3,516
All destination markets	Value	298,625	377,305	355,991
United States	Share	96.3	96.9	93.3
Singapore	Share	1.3	0.8	1.1
Hong Kong	Share	0.0	0.0	1.0
Canada	Share	0.0	0.0	0.9
East Timor	Share	0.5	0.5	0.8
Poland	Share	---	0.0	0.7
Malaysia	Share	0.4	0.3	0.5
Denmark	Share	0.4	0.7	0.4
Thailand	Share	0.1	0.1	0.3
All other destination markets	Share	1.0	0.7	1.0
All destination markets	Share	100.0	100.0	100.0

Source: Official exports statistics under HS subheadings 9404.21 and 9404.29 as reported by Statistics Indonesia in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top, all remaining top export destinations shown in descending order of 2022 data.

The industry in Italy

The Commission issued foreign producer/exporter questionnaires to 35 firms for which valid contact information was obtained that are believed to produce and/or export mattresses from Italy.¹⁰ Usable responses to the Commission’s questionnaire were received from four producers: Alessanderx Spa (“Alessanderx”), Gruppo Industriale Buoninfante Spa (“Buoninfante”), B&T Spa/Dorelan (“Dorelan”), and Montalese Spa (“Montalese”). An additional response was received from a firm located in Slovenia (BBCC Int., d.o.o. (“BBCC”)) that is not a producer of mattresses, but simply exports mattresses to the United States that are produced *** in Italy. These firms’ aggregate exports to the United States accounted for 73.9 percent of U.S. imports of mattresses from Italy in 2022. According to estimates requested of the responding producers in Italy, the production of mattresses in Italy reported in questionnaires accounts for approximately one-third of overall production of mattresses in Italy.

Table VII-19 presents information on the mattress operations of the responding producers in Italy.

Table VII-19
Mattresses: Summary data for producers in Italy, 2022

Firm	Production (units)	Share of reported production (percent)	Exports to the United States (units)	Share of reported exports to the United States (percent)	Total shipments (units)	Share of firm's total shipments exported to the United States (percent)
Alessanderx	***	***	***	***	***	***
Buoninfante	***	***	***	***	***	***
Dorelan	***	***	***	***	***	***
Montalese	***	***	***	***	***	***
All firms	1,223,402	100.0	***	***	1,227,338	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

¹⁰ These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

Table VII-20 presents information on the mattress operations of the responding exporter (reseller) in Italy.

Table VII-20
Mattresses: Summary data for reseller in Italy, 2022

Firm	Resales of exports to the United States (units)	Share of reported resales of exports to the United States (percent)
BCC	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Changes in operations

Producers in Italy were asked to report any change in the character of their operations or organization relating to the production of mattresses since 2020. Three of the four responding producers indicated in their questionnaires that they had experienced such changes. Table VII-21 presents the changes identified by these producers.

Table VII-21
Mattresses: Reported changes in operations in Italy since January 1, 2020, by firm

Item	Firm name and accompanying narrative response
Plant openings	***
Prolonged shutdowns	***
Prolonged shutdowns	***
Expansions	***
Expansions	***
Acquisitions	***
Weather-related or force majeure events	***
Other	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table VII-22 presents an additional event in Italy's industry since January 1, 2020.

Table VII-22
Mattresses: Important industry events in Italy since 2020

Item	Firm	Event
Acquisitions	The Vita Group	In March 2021, it was announced that The Vita Group purchased foam producer IMPE SpA.

Source: Businesswire, "Natuzzi Announces the Closing of the Sale of Impe S.p.A. to the Vita Group", March 1, 2021, <https://www.businesswire.com/news/home/20210301005764/en/Natuzzi-Announces-the-Closing-of-the-Sale-of-Impe-S.p.A.-to-the-Vita-Group/>.

Operations on mattresses

Table VII-23 presents data on Italy producers' installed capacity, practical overall capacity, and practical mattresses capacity and production on the same equipment.

Table VII-23

Mattresses: Installed and practical capacity and production on the same equipment as in-scope production, by period, for producers in Italy

Capacity and production in units; utilization in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Installed overall	Capacity	3,360,801	3,392,231	3,392,231	843,790	843,790
Installed overall	Production	1,536,473	1,577,552	1,223,402	356,579	271,580
Installed overall	Utilization	45.7	46.5	36.1	42.3	32.2
Practical overall	Capacity	2,101,793	2,173,979	1,919,185	488,658	476,310
Practical overall	Production	1,536,473	1,577,552	1,223,402	356,579	271,580
Practical overall	Utilization	73.1	72.6	63.7	73.0	57.0
Practical mattresses	Capacity	2,101,793	2,173,979	1,919,185	488,658	476,310
Practical mattresses	Production	1,536,473	1,577,552	1,223,402	356,579	271,580
Practical mattresses	Utilization	73.1	72.6	63.7	73.0	57.0

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table VII-24 presents reported capacity constraints since January 1, 2020, for producers in Italy.

Table VII-24

Mattresses: Reported capacity constraints since January 1, 2020, for producers in Italy

Item	Firm name and narrative response on constraints to practical overall capacity
Production bottlenecks	***
Existing labor force	***
Supply of material inputs	***
Supply of material inputs	***
Storage capacity	***
Other constraints	***
Other constraints	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table VII-25 presents information on the mattress operations of the responding producers and exporters in Italy. From 2020 to 2022, practical capacity to produce mattresses and mattress production declined overall by 8.7 percent and 20.4 percent, respectively. Likewise, capacity and production were lower in interim 2023 compared to interim 2022 (by 2.5 percent and 23.8 percent, respectively), although 2023-24 projections indicate that capacity and production levels are predicted to be higher than 2022 levels.

Home market shipments accounted for the largest, and increasing, share of total shipments (56.3 percent in 2020, 60.7 percent in 2021, 72.2 percent in 2022, 73.2 percent in interim 2022, and 78.1 percent in interim 2023) and are expected to account for 73.6 percent and 66.9 percent of total shipments in 2023 and 2024, respectively. Exports to the United States accounted for a relatively small and declining share of total shipments, accounting for *** percent in 2020, *** percent in 2021, *** percent in 2022, *** percent in interim 2022, and *** percent in interim 2023. Exports to the United States are projected to account for *** percent of total shipments by 2024. Other export destination markets, which accounted for *** percent of total shipments in 2022, include ***. End-of-period inventories fluctuated throughout the period examined in these investigations, accounting for between 2.3 percent and 5.3 percent of total shipments.

Table VII-25
Mattresses: Data for producers in Italy, by period

Quantity in units

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity	2,101,793	2,173,979	1,919,185	488,658	476,310	1,984,644	2,171,644
Production	1,536,473	1,577,552	1,223,402	356,579	271,580	1,278,861	1,567,217
End-of-period inventories	34,849	51,369	47,090	68,168	55,530	40,183	42,568
Internal consumption	***	***	***	***	***	***	***
Commercial home market shipments	***	***	***	***	***	***	***
Home market shipments	864,328	946,429	885,600	250,370	205,923	947,638	1,047,912
Exports to the United States	***	***	***	***	***	***	***
Exports to all other markets	***	***	***	***	***	***	***
Export shipments	671,977	612,730	341,738	91,468	57,611	339,706	518,620
Total shipments	1,536,305	1,559,159	1,227,338	341,838	263,534	1,287,344	1,566,532
Resales exported to the United States	***	***	***	***	***	***	***
Total exports to the United States	***	***	***	***	***	***	***

Table continued.

Table VII-25--Continued
Mattresses: Data for producers in Italy, by period

Shares and ratios in percent

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity utilization ratio	73.1	72.6	63.7	73.0	57.0	64.4	72.2
Inventory ratio to production	2.3	3.3	3.8	4.8	5.1	3.1	2.7
Inventory ratio to total shipments	2.3	3.3	3.8	5.0	5.3	3.1	2.7
Internal consumption share	***	***	***	***	***	***	***
Commercial home market shipments share	***	***	***	***	***	***	***
Home market shipments share	56.3	60.7	72.2	73.2	78.1	73.6	66.9
Exports to the United States share	***	***	***	***	***	***	***
Exports to all other markets share	***	***	***	***	***	***	***
Export shipments share	43.7	39.3	27.8	26.8	21.9	26.4	33.1
Total shipments share	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Share of total exports to the United States by producers	***	***	***	***	***	***	***
Share of total exports to the United States by resellers	***	***	***	***	***	***	***
Adjusted share of total shipments exported to the United States	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Alternative products

The responding firms in Italy did not report the production of any other products on the same equipment and machinery used to produce mattresses.

Exports

According to GTA, the leading export markets for “articles of bedding” from Italy are France and the United States (table VII-26). During 2022, France was the largest export market for articles of bedding from Italy, accounting for 25.8 percent of total exports, followed by the United States, accounting for 10.4 percent.

Table VII-26
Articles of bedding: Exports from Italy, by destination market and by period

Value in 1,000 dollars; share in percent

Destination market	Measure	2020	2021	2022
United States	Value	32,765	44,918	18,230
France	Value	60,497	55,479	45,177
Germany	Value	20,311	18,277	13,896
Czech Republic	Value	6,598	8,244	8,575
South Korea	Value	10,834	8,214	7,571
China	Value	5,955	7,442	6,948
Switzerland	Value	6,615	7,127	6,638
Japan	Value	8,711	7,812	6,179
Bulgaria	Value	4,828	5,992	6,000
All other destination markets	Value	73,774	74,971	55,702
All destination markets	Value	230,889	238,475	174,917
United States	Share	14.2	18.8	10.4
France	Share	26.2	23.3	25.8
Germany	Share	8.8	7.7	7.9
Czech Republic	Share	2.9	3.5	4.9
South Korea	Share	4.7	3.4	4.3
China	Share	2.6	3.1	4.0
Switzerland	Share	2.9	3.0	3.8
Japan	Share	3.8	3.3	3.5
Bulgaria	Share	2.1	2.5	3.4
All other destination markets	Share	32.0	31.4	31.8
All destination markets	Share	100.0	100.0	100.0

Source: Official exports statistics under HS subheadings 9404.21 and 9404.29 as reported by Eurostat in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top, all remaining top export destinations shown in descending order of 2022 data.

The industry in Kosovo

The Commission issued foreign producer/exporter questionnaires to two firms for which valid contact information was obtained that are believed to produce and/or export mattresses from Kosovo.¹¹ A usable response to the Commission’s questionnaire was received from one firm: Ventius International LLC (“Ventius”).¹² This firm’s exports to the United States accounted for approximately 93.0 percent of U.S. imports of mattresses from Kosovo in 2022. According to Ventius, it is the sole producer of mattresses in Kosovo.¹³

Table VII-27 presents information on the mattress operations of the responding producer in Kosovo.

Table VII-27
Mattresses: Summary data for the producer in Kosovo, 2022

Firm	Production (units)	Share of reported production (percent)	Exports to the United States (units)	Share of reported exports to the United States (percent)	Total shipments (units)	Share of firm's total shipments exported to the United States (percent)
Ventius	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

¹¹ These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

¹² Ventius International LLC (Kosovo) ***.

¹³ One of the two firms identified as a possible producer and/or exporter of mattresses in Kosovo, Blue-Chip International LLC (“Blue-Chip”), ***.

Changes in operations

The responding producer in Kosovo was asked to report any change in the character of its operations or organization relating to the production of mattresses since 2020. Table VII-28 presents the changes identified by this producer.

Table VII-28

Mattresses: Reported changes in operations in Kosovo since January 1, 2020, by firm

Item	Firm name and accompanying narrative response
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Operations on mattresses

Table VII-29 presents data on the Kosovo producer's installed capacity, practical overall capacity, and practical mattresses capacity and production on the same equipment.

Table VII-29

Mattresses: Installed and practical capacity and production on the same equipment as in-scope production, by period, for the producer in Kosovo

Capacity and production in units; utilization in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Installed overall	Capacity	***	***	***	***	***
Installed overall	Production	***	***	***	***	***
Installed overall	Utilization	***	***	***	***	***
Practical overall	Capacity	***	***	***	***	***
Practical overall	Production	***	***	***	***	***
Practical overall	Utilization	***	***	***	***	***
Practical mattresses	Capacity	***	***	***	***	***
Practical mattresses	Production	***	***	***	***	***
Practical mattresses	Utilization	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table VII-30 presents reported capacity constraints since January 1, 2020, for the producer in Kosovo.

Table VII-30

Mattresses: Reported constraints to practical overall capacity, since January 1, 2020, for the producer in Kosovo

Item	Firm name and narrative response on constraints to practical overall capacity
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table VII-31 presents information on the mattress operations of the responding producer in Kosovo. Ventius reported that ***. Overall, from 2020 to 2022, the producer’s practical capacity for mattresses increased by *** percent and its production of mattresses increased by *** percent. The producer’s reported capacity remained constant after 2022 but production was lower in interim 2023 compared to interim 2022 (by *** percent) and 2023-24 projections indicate that production levels are predicted to be lower than 2022 levels.

Ventius’ exports to the United States accounted for the largest share of the firm’s total shipments throughout the period for which data were collected (*** percent in 2020, *** percent in 2021, *** percent in 2022, *** percent in interim 2022, and *** percent in interim 2023) and are expected to account for *** percent of the firm’s total shipments in 2023 and 2024. Other export destination markets, which accounted for *** percent of the firm’s total shipments in 2022, include ***. Ventius’ end-of-period inventories fluctuated upward from 2020 to 2022, and were *** percent higher in interim 2023 than in interim 2022.

Table VII-31
Mattresses: Data for producers in Kosovo, by period

Quantity in units

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity	***	***	***	***	***	***	***
Production	***	***	***	***	***	***	***
End-of-period inventories	***	***	***	***	***	***	***
Internal consumption	***	***	***	***	***	***	***
Commercial home market shipments	***	***	***	***	***	***	***
Home market shipments	***	***	***	***	***	***	***
Exports to the United States	***	***	***	***	***	***	***
Exports to all other markets	***	***	***	***	***	***	***
Export shipments	***	***	***	***	***	***	***
Total shipments	***	***	***	***	***	***	***

Table continued.

Table VII-31--Continued
Mattresses: Data for producers in Kosovo, by period

Shares and ratios in percent

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity utilization ratio	***	***	***	***	***	***	***
Inventory ratio to production	***	***	***	***	***	***	***
Inventory ratio to total shipments	***	***	***	***	***	***	***
Internal consumption share	***	***	***	***	***	***	***
Commercial home market shipments share	***	***	***	***	***	***	***
Home market shipments share	***	***	***	***	***	***	***
Exports to the United States share	***	***	***	***	***	***	***
Exports to all other markets share	***	***	***	***	***	***	***
Export shipments share	***	***	***	***	***	***	***
Total shipments share	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "--".

Alternative products

As shown in table VII-32, the responding firm in Kosovo produced other products on the same equipment and machinery used to produce mattresses. Other products produced on shared equipment by Ventius in Kosovo include ***.

Table VII-32

Mattresses: Overall production on the same equipment as in-scope production, by product type and by period, for the producer in Kosovo

Quantity in units; share in percent

Product type	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Mattresses	Quantity	***	***	***	***	***
Other products	Quantity	***	***	***	***	***
All products	Quantity	***	***	***	***	***
Mattresses	Share	***	***	***	***	***
Other products	Share	***	***	***	***	***
All products	Share	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Exports

According to GTA, the leading export market for “articles of bedding” from Kosovo is the United States, accounting for 97.1 percent of total exports during 2022 (table VII-33).

Table VII-33
Articles of bedding: Exports from Kosovo, by destination market and by period

Value in 1,000 dollars; share in percent

Destination market	Measure	2020	2021	2022
United States	Value	4,153	92,628	136,765
Germany	Value	748	305	3,358
Croatia	Value	403	216	217
Netherlands	Value	24	253	137
Switzerland	Value	181	188	128
Slovenia	Value	1	2	77
All other destination markets	Value	430	167	115
All destination markets	Value	5,939	93,759	140,798
United States	Share	69.9	98.8	97.1
Germany	Share	12.6	0.3	2.4
Croatia	Share	6.8	0.2	0.2
Netherlands	Share	0.4	0.3	0.1
Switzerland	Share	3.0	0.2	0.1
Slovenia	Share	0.0	0.0	0.1
All other destination markets	Share	7.2	0.2	0.1
All destination markets	Share	100.0	100.0	100.0

Source: Official imports statistics of imports from Kosovo (constructed export statistics for Kosovo) under HS subheadings 9404.21 and 9404.29 as reported by various national statistical reporting authorities in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top, all remaining top export destinations shown in descending order of 2022 data.

The industry in Mexico

The Commission issued foreign producer/exporter questionnaires to 35 firms for which valid contact information was obtained that are believed to produce and/or export mattresses from Mexico.¹⁴ Usable responses to the Commission’s questionnaire were received from seven firms: Espumas Industriales Monterrey, SA de CV (“Espumas”), Ikano Industry Mexico (“Ikano”), Lester, SA de CV (“Lester”), Poliuretanos SA de CV (“Poliuretanos”), Rogers Foam Corporation (“Rogers Foam”), Ureblock SA de CV (“Ureblock”), and Colchones Wendy S.A. de C.V. (“Wendy”). These firms’ exports to the United States accounted for 74.5 percent of U.S. imports of mattresses from Mexico in 2022. According to estimates requested of the responding producers in Mexico, the production of mattresses in Mexico reported in questionnaires accounts for approximately one-half of all production of mattresses in Mexico in 2022.

Table VII-34 presents information on the mattress operations of the responding producers in Mexico.

Table VII-34
Mattresses: Summary data for producers in Mexico, 2022

Firm	Production (units)	Share of reported production (percent)	Exports to the United States (units)	Share of reported exports to the United States (percent)	Total shipments (units)	Share of firm's total shipments exported to the United States (percent)
Espumas	***	***	***	***	***	***
Ikano	***	***	***	***	***	***
Lester	***	***	***	***	***	***
Poliuretanos	***	***	***	***	***	***
Rogers Foam	***	***	***	***	***	***
Ureblock	***	***	***	***	***	***
Wendy	***	***	***	***	***	***
All firms	3,591,205	100.0	2,503,384	100.0	3,670,773	68.2

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

¹⁴ These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

Table VII-35 presents information on the mattress operations of the responding exporter (reseller) in Mexico.

Table VII-35
Mattresses: Summary data for reseller in Mexico, 2022

Firm	Resales of exports to the United States (units)	Share of reported resales of exports to the United States (percent)
Rogers Foam	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Changes in operations

Producers in Mexico were asked to report any change in the character of their operations or organization relating to the production of mattresses since 2020. Six of the seven responding producers indicated in their questionnaires that they had experienced such changes. Table VII-36 presents the changes identified by these producers.

Table VII-36

Mattresses: Reported changes in operations in Mexico since January 1, 2020, by firm

Item	Firm name and accompanying narrative response
Plant openings	***
Prolonged Shutdowns	***
Production Curtailments	***
Relocations	***

Table continued.

Table VII-36--Continued

Mattresses: Reported changes in operations in Mexico since January 1, 2020, by firm

Item	Firm name and accompanying narrative response
Expansions	***
Expansions	***
Weather-related or force majeure events	***
Weather-related or force majeure events	***
Other	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table VII-37 presents additional events in Mexico's industry since January 1, 2020.

Table VII-37

Mattresses: Important industry events in Mexico since 2020

Item	Firm	Event
Plant Opening	South Bay International	In Oct 2021, South Bay International opened new production in Juarez, Mexico.
Expansion	Tempur Sealy	In Oct 2022, Tempur Sealy announced that it would invest \$3.4 million in the expansion of its production plant in Toluca, Mexico.

Source: FurnitureToday, "South Bay International opens 160,000-sq.-ft. factory in Mexico," Oct 6, 2021, <https://www.furnituretoday.com/mattress-bedding-news/south-bay-international-opens-160000-sq-ft-factory-in-mexico/>. Mexico-now, "Tempur Sealy to invest US\$3.4 million in Toluca", Oct 19, 2022, <https://mexico-now.com/tempur-sealy-to-invest-us3-4-million-in-toluca/>.

Operations on mattresses

Table VII-38 presents data on Mexico producers' installed capacity, practical overall capacity, and practical mattresses capacity and production on the same equipment.

Table VII-38

Mattresses: Installed and practical capacity and production on the same equipment as in-scope production, by period, for producers in Mexico

Capacity and production in units; utilization in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Installed overall	Capacity	***	***	***	***	***
Installed overall	Production	***	***	***	***	***
Installed overall	Utilization	***	***	***	***	***
Practical overall	Capacity	***	***	***	***	***
Practical overall	Production	***	***	***	***	***
Practical overall	Utilization	***	***	***	***	***
Practical mattresses	Capacity	3,081,426	4,873,917	5,253,992	1,306,677	951,690
Practical mattresses	Production	2,433,314	4,064,978	3,591,205	917,666	795,160
Practical mattresses	Utilization	79.0	83.4	68.4	70.2	83.6

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table VII-39 presents reported capacity constraints since January 1, 2020, for producers in Mexico.

Table VII-39

Mattresses: Reported constraints to practical overall capacity, since January 1, 2020, for producers in Mexico

Item	Firm name and narrative response on constraints to practical overall capacity
Production bottlenecks	***

Table continued.

Table VII-39--Continued

Mattresses: Reported constraints to practical overall capacity, since January 1, 2020, for producers in Mexico

Item	Firm name and narrative response on constraints to practical overall capacity
Existing labor force	***
Supply of material inputs	***

Table continued.

Table VII-39--Continued

Mattresses: Reported constraints to practical overall capacity, since January 1, 2020, for producers in Mexico

Item	Firm name and narrative response on constraints to practical overall capacity
Logistics/transportation	***
Logistics/transportation	***
Other constraints	***
Other constraints	***
Other constraints	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table VII-40 presents information on the mattress operations of the responding producers and exporters in Mexico. Three producers in Mexico (***) reported **. From 2020 to 2022, practical capacity to produce mattresses and production in Mexico increased overall by 70.5 percent and 47.6 percent, respectively. Reported capacity and production were lower in interim 2023 compared to interim 2022 (by 27.2 percent and 13.3 percent, respectively), but 2024 projections indicate that capacity and production levels are predicted to be higher than 2022 levels.

Exports to the United States accounted for the largest share of total shipments throughout the period for which data were collected (48.3 percent in 2020, 66.9 percent in 2021, 68.2 percent in 2022, 71.5 percent in interim 2022, and 68.9 percent in interim 2023) and are expected to account for approximately two-thirds of total shipments in 2023 and 2024. Other export destination markets, which accounted for 7.1 percent of total shipments in 2022, include **. End-of-period inventories fluctuated throughout the periods examined in these investigations, accounting for between 3.6 percent and 5.6 percent of total shipments.

Table VII-40
Mattresses: Data for producers in Mexico, by period

Quantity in units

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity	3,081,426	4,873,917	5,253,992	1,306,677	951,690	5,097,657	5,641,735
Production	2,433,314	4,064,978	3,591,205	917,666	795,160	3,714,973	4,490,239
End-of-period inventories	96,721	215,988	133,021	208,895	118,995	121,233	157,557
Internal consumption	***	***	***	***	***	***	***
Commercial home market shipments	***	***	***	***	***	***	***
Home market shipments	1,023,334	1,041,469	907,771	213,389	210,954	1,046,603	1,233,013
Exports to the United States	1,180,365	2,636,555	2,503,384	661,191	555,951	2,494,840	2,956,903
Exports to all other markets	241,071	263,708	259,618	49,907	40,345	185,284	264,000
Export shipments	1,421,436	2,900,263	2,763,002	711,098	596,296	2,680,124	3,220,903
Total shipments	2,444,770	3,941,732	3,670,773	924,487	807,250	3,726,727	4,453,916
Resales exported to the United States	***	***	***	***	***	***	***
Total exports to the United States	***	***	***	***	***	***	***

Table continued.

Table VII-40--Continued
Mattresses: Data for producers in Mexico, by period

Shares and ratios in percent

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity utilization ratio	79.0	83.4	68.4	70.2	83.6	72.9	79.6
Inventory ratio to production	4.0	5.3	3.7	5.7	3.7	3.3	3.5
Inventory ratio to total shipments	4.0	5.5	3.6	5.6	3.7	3.3	3.5
Internal consumption share	***	***	***	***	***	***	***
Commercial home market shipments share	***	***	***	***	***	***	***
Home market shipments share	41.9	26.4	24.7	23.1	26.1	28.1	27.7
Exports to the United States share	48.3	66.9	68.2	71.5	68.9	66.9	66.4
Exports to all other markets share	9.9	6.7	7.1	5.4	5.0	5.0	5.9
Export shipments share	58.1	73.6	75.3	76.9	73.9	71.9	72.3
Total shipments share	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Share of total exports to the United States by producers	***	***	***	***	***	***	***
Share of total exports to the United States by resellers	***	***	***	***	***	***	***
Adjusted share of total shipments exported to the United States	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Alternative products

One responding firm in Mexico (***) produced other products on the same equipment and machinery used to produce mattresses (table VII-41). Other products produced by *** on shared equipment in Mexico include ***.

Table VII-41

Mattresses: Overall production on the same equipment as in-scope production, by product type and by period, for producers in Mexico

Quantity in units; share in percent

Product type	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Mattresses	Quantity	2,433,314	4,064,978	3,591,205	917,666	795,160
Other products	Quantity	***	***	***	***	***
All products	Quantity	***	***	***	***	***
Mattresses	Share	***	***	***	***	***
Other products	Share	***	***	***	***	***
All products	Share	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Exports

According to GTA, the leading export market for "articles of bedding" from Mexico is the United States, accounting for 94.5 percent of total exports during 2022 (table VII-42). Exports to Canada accounted for much of the remainder.

Table VII-42

Articles of bedding: Exports from Mexico, by destination market and by period

Value in 1,000 dollars; share in percent

Destination market	Measure	2020	2021	2022
United States	Value	116,327	322,714	383,768
Canada	Value	1,007	8,618	21,671
All other destination markets	Value	50	734	532
All destination markets	Value	117,384	332,067	405,970
United States	Share	99.1	97.2	94.5
Canada	Share	0.9	2.6	5.3
All other destination markets	Share	0.0	0.2	0.1
All destination markets	Share	100.0	100.0	100.0

Source: Official exports statistics under HS subheadings 9404.21 and 9404.29 as reported by INEGI in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top, all remaining top export destinations shown in descending order of 2022 data.

The industry in Philippines

The Commission issued foreign producer/exporter questionnaires to nine firms for which valid contact information was obtained that are believed to produce and/or export mattresses from the Philippines.¹⁵ A usable response to the Commission’s questionnaire was received from one firm: Multiflex RNC Philippines Inc. (Uratex Group) (“Uratex”).¹⁶ This firm’s exports to the United States accounted for *** percent of U.S. imports of mattresses from the Philippines in 2022. According to the estimate requested of the responding producer in the Philippines, it accounts for approximately *** percent of all production of mattresses in the Philippines.

Table VII-43 presents information on the mattress operations of the responding producer in the Philippines.

Table VII-43
Mattresses: Summary data for the producer in the Philippines, 2022

Firm	Production (units)	Share of reported production (percent)	Exports to the United States (units)	Share of reported exports to the United States (percent)	Total shipments (units)	Share of firm's total shipments exported to the United States (percent)
Uratex	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as “---”.

¹⁵ These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

¹⁶ Uratex’s questionnaire response covers the following establishments that produce mattresses in the Philippines: ***.

Changes in operations

The responding producer in the Philippines was asked to report any change in the character of its operations or organization relating to the production of mattresses since 2020. Table VII-44 presents the changes identified by this producer.

**Table VII-44
Mattresses: Reported changes in operations in the Philippines since January 1, 2020, by firm**

Item	Firm name and accompanying narrative response
***	***
***	***
***	***
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Operations on mattresses

Table VII-45 presents data on the installed capacity, practical overall capacity, and practical mattresses capacity and production on the same equipment for the responding producer in the Philippines.

Table VII-45

Mattresses: Installed and practical capacity and production on the same equipment as in-scope production, by period, for the producer in the Philippines

Capacity and production in units; utilization in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Installed overall	Capacity	***	***	***	***	***
Installed overall	Production	***	***	***	***	***
Installed overall	Utilization	***	***	***	***	***
Practical overall	Capacity	***	***	***	***	***
Practical overall	Production	***	***	***	***	***
Practical overall	Utilization	***	***	***	***	***
Practical mattresses	Capacity	***	***	***	***	***
Practical mattresses	Production	***	***	***	***	***
Practical mattresses	Utilization	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table VII-46 presents reported capacity constraints since January 1, 2020, for the responding producer in the Philippines.

Table VII-46

Mattresses: Reported constraints to practical overall capacity, since January 1, 2020, for the producer in the Philippines

Item	Firm name and narrative response on constraints to practical overall capacity
***	***
***	***
***	***
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table VII-47 presents information on the mattress operations of the responding producer in the Philippines. Uratex reported that ***. From 2020 to 2022, the producer's practical capacity for mattresses increased overall by *** percent and its production of mattresses increased by *** percent. The producer's reported capacity remained constant after 2022 but production was higher in interim 2023 compared with interim 2022 (by *** percent). Projections for 2023-24 indicate that production levels are predicted to be *** percent higher than the 2022 level.

Uratex's shipments to the home market accounted for the largest share of the firm's total shipments (*** percent in 2020, *** percent in 2021, *** percent in 2022, *** percent in interim 2022, and *** percent in interim 2023) and are expected to account for *** percent of the firm's total shipments in 2023 and 2024. The United States was the only export destination market for Uratex's mattresses. Such exports to the United States increased overall by *** percent from 2020 to 2022, were *** percent lower in interim 2023 than in interim 2022, and are projected to be *** percent higher in 2023 and 2024 than reported in 2022. Uratex indicated that it does not maintain accurate inventory records and estimated constant end-of-period inventory data equal to approximately two weeks stock.

Table VII-47
Mattresses: Data for producers in the Philippines, by period

Quantity in units

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity	***	***	***	***	***	***	***
Production	***	***	***	***	***	***	***
End-of-period inventories	***	***	***	***	***	***	***
Internal consumption	***	***	***	***	***	***	***
Commercial home market shipments	***	***	***	***	***	***	***
Home market shipments	***	***	***	***	***	***	***
Exports to the United States	***	***	***	***	***	***	***
Exports to all other markets	***	***	***	***	***	***	***
Export shipments	***	***	***	***	***	***	***
Total shipments	***	***	***	***	***	***	***

Table continued.

Table VII-47--Continued
Mattresses: Data for producers in the Philippines, by period

Shares and ratios in percent

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity utilization ratio	***	***	***	***	***	***	***
Inventory ratio to production	***	***	***	***	***	***	***
Inventory ratio to total shipments	***	***	***	***	***	***	***
Internal consumption share	***	***	***	***	***	***	***
Commercial home market shipments share	***	***	***	***	***	***	***
Home market shipments share	***	***	***	***	***	***	***
Exports to the United States share	***	***	***	***	***	***	***
Exports to all other markets share	***	***	***	***	***	***	***
Export shipments share	***	***	***	***	***	***	***
Total shipments share	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Alternative products

The responding firm in the Philippines did not produce any other products on the same equipment and machinery used to produce mattresses.

Exports

According to GTA, the leading export market for “articles of bedding” from the Philippines is the United States, accounting for 70.1 percent of total exports during 2022, followed by the Netherlands, accounting for 28.6 percent (table VII-48).

Table VII-48
Articles of bedding: Exports from Philippines, by destination market and by period

Value in 1,000 dollars; share in percent

Destination market	Measure	2020	2021	2022
United States	Value	6,364	28,335	29,829
Netherlands	Value	10,507	19,845	12,171
All other destination markets	Value	28	85	534
All destination markets	Value	16,900	48,264	42,535
United States	Share	37.7	58.7	70.1
Netherlands	Share	62.2	41.1	28.6
All other destination markets	Share	0.2	0.2	1.3
All destination markets	Share	100.0	100.0	100.0

Source: Official imports statistics of imports from Philippines (constructed export statistics for Philippines) under HS subheadings 9404.21 and 9404.29 as reported by various national statistical reporting authorities in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top, all remaining top export destinations shown in descending order of 2022 data.

The industry in Poland

The Commission issued foreign producer/exporter questionnaires to 20 firms for which valid contact information was obtained that are believed to produce and/or export mattresses from Poland.¹⁷ No responses to the Commission’s questionnaire were received from firms in Poland during the preliminary phase of these investigations.

Exports

According to GTA, the leading export markets for “articles of bedding” from Poland are Germany and the Netherlands (table VII-49). During 2022, Germany was the largest export market for articles of bedding from Poland, accounting for 32.1 percent of total exports, followed by the Netherlands, accounting for 11.4 percent. The United States accounted for 1.8 percent of exports of articles of bedding from Poland in 2022.

¹⁷ These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

Table VII-49
Articles of bedding: Exports from Poland, by destination market and by period

Value in 1,000 dollars; share in percent

Destination market	Measure	2020	2021	2022
United States	Value	460	1,260	14,660
Germany	Value	238,993	260,222	261,536
Netherlands	Value	58,396	76,655	93,107
France	Value	52,760	68,690	58,265
Sweden	Value	51,793	51,920	52,167
United Kingdom	Value	47,196	68,721	41,659
Czech Republic	Value	33,656	44,001	36,067
Belgium	Value	27,299	24,294	22,591
Switzerland	Value	23,978	22,450	20,730
All other destination markets	Value	201,478	245,318	212,914
All destination markets	Value	736,009	863,531	813,696
United States	Share	0.1	0.1	1.8
Germany	Share	32.5	30.1	32.1
Netherlands	Share	7.9	8.9	11.4
France	Share	7.2	8.0	7.2
Sweden	Share	7.0	6.0	6.4
United Kingdom	Share	6.4	8.0	5.1
Czech Republic	Share	4.6	5.1	4.4
Belgium	Share	3.7	2.8	2.8
Switzerland	Share	3.3	2.6	2.5
All other destination markets	Share	27.4	28.4	26.2
All destination markets	Share	100.0	100.0	100.0

Source: Official exports statistics under HS subheadings 9404.21 and 9404.29 as reported by Eurostat in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top, all remaining top export destinations shown in descending order of 2022 data.

The industry in Slovenia

The Commission issued foreign producer/exporter questionnaires to five firms for which valid contact information was obtained that are believed to produce and/or export mattresses from Slovenia.¹⁸ No responses to the Commission’s questionnaire were received from firms in Slovenia during the preliminary phase of these investigations.

Exports

According to GTA, the leading export markets for “articles of bedding” from Slovenia are the United States, Austria, and the Netherlands (table VII-50). During 2022, the United States was the largest export market for articles of bedding from Slovenia, accounting for 42.9 percent of total exports, followed by Austria and the Netherlands, accounting for 14.1 percent and 12.5 percent, respectively.

¹⁸ These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

Table VII-50
Articles of bedding: Exports from Slovenia, by destination market and by period

Value in 1,000 dollars; share in percent

Destination market	Measure	2020	2021	2022
United States	Value	9,784	28,004	11,936
Austria	Value	4,100	4,895	3,930
Netherlands	Value	3,123	3,123	3,462
Croatia	Value	2,741	2,826	3,000
Germany	Value	2,084	2,585	2,191
Italy	Value	860	803	723
Serbia	Value	634	490	670
Poland	Value	203	471	428
Romania	Value	527	947	303
All other destination markets	Value	1,867	2,320	1,155
All destination markets	Value	25,923	46,463	27,797
United States	Share	37.7	60.3	42.9
Austria	Share	15.8	10.5	14.1
Netherlands	Share	12.0	6.7	12.5
Croatia	Share	10.6	6.1	10.8
Germany	Share	8.0	5.6	7.9
Italy	Share	3.3	1.7	2.6
Serbia	Share	2.4	1.1	2.4
Poland	Share	0.8	1.0	1.5
Romania	Share	2.0	2.0	1.1
All other destination markets	Share	7.2	5.0	4.2
All destination markets	Share	100.0	100.0	100.0

Source: Official exports statistics under HS subheadings 9404.21 and 9404.29 as reported by Eurostat in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top, all remaining top export destinations shown in descending order of 2022 data.

The industry in Spain

The Commission issued foreign producer/exporter questionnaires to 22 firms for which valid contact information was obtained that are believed to produce and/or export mattresses from Spain.¹⁹ A usable response to the Commission’s questionnaire was received from one firm: Interplasp S.L. (“Interplasp”).²⁰ This firm’s exports to the United States accounted for *** percent of U.S. imports of mattresses from Spain in 2022. Interplasp estimated that it accounted for approximately *** percent of overall production of mattresses in Spain in 2022.²¹

Table VII-51 presents information on the mattress operations of the responding producer in Spain.

Table VII-51
Mattresses: Summary data for the producer in Spain, 2022

Firm	Production (units)	Share of reported production (percent)	Exports to the United States (units)	Share of reported exports to the United States (percent)	Total shipments (units)	Share of firm's total shipments exported to the United States (percent)
Interplasp	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

¹⁹ These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

²⁰ Interplasp reported ***.

²¹ Interplasp estimated ***.

Changes in operations

The responding producer in Spain was asked to report any change in the character of its operations or organization relating to the production of mattresses since 2020. Table VII-52 presents the changes identified by this producer.

Table VII-52

Mattresses: Reported changes in operations in Spain since January 1, 2020, by firm

Item	Firm name and accompanying narrative response
***	***
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Operations on mattresses

Table VII-53 presents data on the installed capacity, practical overall capacity, and practical mattresses capacity and production on the same equipment for the responding producer in Spain.

Table VII-53

Mattresses: Installed and practical capacity and production on the same equipment as in-scope production, by period, for the producer in Spain

Capacity and production in units; utilization in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Installed overall	Capacity	***	***	***	***	***
Installed overall	Production	***	***	***	***	***
Installed overall	Utilization	***	***	***	***	***
Practical overall	Capacity	***	***	***	***	***
Practical overall	Production	***	***	***	***	***
Practical overall	Utilization	***	***	***	***	***
Practical mattresses	Capacity	***	***	***	***	***
Practical mattresses	Production	***	***	***	***	***
Practical mattresses	Utilization	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "--".

Table VII-54 presents reported capacity constraints since January 1, 2020, for the responding producer in Spain.

Table VII-54

Mattresses: Reported constraints to practical overall capacity, since January 1, 2020, for the producer in Spain

Item	Firm name and narrative response on constraints to practical overall capacity
***	***
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table VII-55 presents information on the mattress operations of the responding producer in Spain. Interplasp reported that ***. Interplasp’s reported annual practical capacity for mattresses has remained unchanged since 2020 and the firm’s projections indicate no change in capacity is expected in 2023 and 2024. The firm’s production of mattresses, *** of which were *** for export to the United States, increased by *** percent from 2020 to 2022. Interplasp indicated that ***. Production levels are predicted to be *** percent lower in 2023-24 than in 2022. The firm reported that it ***.

Table VII-55

Mattresses: Data for producers in Spain, by period

Quantity in units

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity	***	***	***	***	***	***	***
Production	***	***	***	***	***	***	***
End-of-period inventories	***	***	***	***	***	***	***
Internal consumption	***	***	***	***	***	***	***
Commercial home market shipments	***	***	***	***	***	***	***
Home market shipments	***	***	***	***	***	***	***
Exports to the United States	***	***	***	***	***	***	***
Exports to all other markets	***	***	***	***	***	***	***
Export shipments	***	***	***	***	***	***	***
Total shipments	***	***	***	***	***	***	***

Table continued.

Table VII-55--Continued
Mattresses: Data for producers in Spain, by period

Shares and ratios in percent

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity utilization ratio	***	***	***	***	***	***	***
Inventory ratio to production	***	***	***	***	***	***	***
Inventory ratio to total shipments	***	***	***	***	***	***	***
Internal consumption share	***	***	***	***	***	***	***
Commercial home market shipments share	***	***	***	***	***	***	***
Home market shipments share	***	***	***	***	***	***	***
Exports to the United States share	***	***	***	***	***	***	***
Exports to all other markets share	***	***	***	***	***	***	***
Export shipments share	***	***	***	***	***	***	***
Total shipments share	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Alternative products

The responding firm in Spain did not produce any other products on the same equipment and machinery used to produce mattresses.

Exports

According to GTA, the leading export markets for “articles of bedding” from Spain are France, the United States, and Portugal (table VII-56). During 2022, France was the largest export market for articles of bedding from Spain, accounting for 42.7 percent of total exports, followed by the United States and Portugal, accounting for 25.9 percent and 12.7 percent, respectively.

Table VII-56
Articles of bedding: Exports from Spain, by destination market and by period

Value in 1,000 dollars; share in percent

Destination market	Measure	2020	2021	2022
United States	Value	3,561	63,818	50,540
France	Value	95,794	94,186	83,451
Portugal	Value	14,580	30,350	24,906
Canada	Value	0	74	5,907
Germany	Value	2,661	6,106	4,548
Italy	Value	2,888	3,671	3,530
Andorra	Value	1,590	1,678	2,032
Belgium	Value	1,651	2,665	1,495
United Kingdom	Value	3,248	413	1,306
All other destination markets	Value	15,843	20,971	17,753
All destination markets	Value	141,816	223,931	195,469
United States	Share	2.5	28.5	25.9
France	Share	67.5	42.1	42.7
Portugal	Share	10.3	13.6	12.7
Canada	Share	0.0	0.0	3.0
Germany	Share	1.9	2.7	2.3
Italy	Share	2.0	1.6	1.8
Andorra	Share	1.1	0.7	1.0
Belgium	Share	1.2	1.2	0.8
United Kingdom	Share	2.3	0.2	0.7
All other destination markets	Share	11.2	9.4	9.1
All destination markets	Share	100.0	100.0	100.0

Source: Official exports statistics under HS subheadings 9404.21 and 9404.29 as reported by Eurostat in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top, all remaining top export destinations shown in descending order of 2022 data.

The industry in Taiwan

The Commission issued foreign producer/exporter questionnaires to 92 firms for which valid contact information was obtained that are believed to produce and/or export mattresses from Taiwan.²² Usable responses to the Commission’s questionnaire were received from two firms: Mattress Team Works Inc. (“Mattress Team Works”) and Star Seeds Co., Ltd. (“Star Seeds”). These firms’ exports to the United States accounted for *** percent of U.S. imports of mattresses from Taiwan in 2022. Estimates of the share of overall production of mattresses in Taiwan accounted for by the responding producers in Taiwan were not provided.

Table VII-57 presents information on the mattress operations of the responding producers in Taiwan.

Table VII-57
Mattresses: Summary data for producers in Taiwan, 2022

Firm	Production (units)	Share of reported production (percent)	Exports to the United States (units)	Share of reported exports to the United States (percent)	Total shipments (units)	Share of firm's total shipments exported to the United States (percent)
Mattress Team Works	***	***	***	***	***	***
Star Seeds	***	***	***	***	***	***
All firms	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as “---”.

²² These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

Changes in operations

Producers in Taiwan were asked to report any change in the character of their operations or organization relating to the production of mattresses since 2020. Both responding producers indicated in their questionnaires that they had experienced such changes. Table VII-58 presents the changes identified by these producers.

Table VII-58

Mattresses: Reported changes in operations in Taiwan since January 1, 2020, by firm

Item	Firm name and accompanying narrative response
***	***
***	***
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Operations on mattresses

Table VII-59 presents data on Taiwan producers' installed capacity, practical overall capacity, and practical mattresses capacity and production on the same equipment.

Table VII-59

Mattresses: Installed and practical capacity and production on the same equipment as in-scope production, by period, for producers in Taiwan

Capacity and production in units; utilization in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Installed overall	Capacity	***	***	***	***	***
Installed overall	Production	***	***	***	***	***
Installed overall	Utilization	***	***	***	***	***
Practical overall	Capacity	***	***	***	***	***
Practical overall	Production	***	***	***	***	***
Practical overall	Utilization	***	***	***	***	***
Practical mattresses	Capacity	***	***	***	***	***
Practical mattresses	Production	***	***	***	***	***
Practical mattresses	Utilization	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "--".

Table VII-60 presents reported capacity constraints since January 1, 2020, for producers in Taiwan.

Table VII-60
Mattresses: Reported constraints to practical overall capacity, since January 1, 2020, for producers in Taiwan

Item	Firm name and narrative response on constraints to practical overall capacity
***	***
***	***
***	***
***	***
***	***
***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table VII-61 presents information on the mattress operations of the responding producers in Taiwan. Mattress Team Works reported that *** and both responding producers in Taiwan reported ***. From 2020 to 2021, the producers' aggregate practical capacity for mattresses increased by *** percent and production of mattresses increased by *** percent. However, from 2021 to 2022, capacity and production declined by *** percent and *** percent, respectively, and both indicators were lower in interim 2023 compared to interim 2022. Projected 2023 and 2024 data were reported by only one firm (Mattress Team Works). The projected data show that Mattress Team Works anticipates that capacity and production levels will be lower in 2023 and 2024 compared with 2022.

Exports to the United States accounted for *** of the firms' total shipments throughout the period for which data were collected. *** mattress shipments were destined for the home market and other export destination markets. In fact, *** reported exports of mattresses to countries other than the United States (specifically, ***), which accounted for *** percent, *** percent, and *** percent of the firms' aggregate total shipments in 2020, 2021, and 2022, respectively. There were no reported exports of mattresses to other export markets in the first quarter of 2023. End-of-period inventories increased overall by *** percent from 2020 to 2022, and were *** percent higher in interim 2023 than in interim 2022.

Table VII-61
Mattresses: Data for producers in Taiwan, by period

Quantity in units

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity	***	***	***	***	***	***	***
Production	***	***	***	***	***	***	***
End-of-period inventories	***	***	***	***	***	***	***
Internal consumption	***	***	***	***	***	***	***
Commercial home market shipments	***	***	***	***	***	***	***
Home market shipments	***	***	***	***	***	***	***
Exports to the United States	***	***	***	***	***	***	***
Exports to all other markets	***	***	***	***	***	***	***
Export shipments	***	***	***	***	***	***	***
Total shipments	***	***	***	***	***	***	***

Table continued.

Table VII-61--Continued
Mattresses: Data for producers in Taiwan, by period

Shares and ratios in percent

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity utilization ratio	***	***	***	***	***	***	***
Inventory ratio to production	***	***	***	***	***	***	***
Inventory ratio to total shipments	***	***	***	***	***	***	***
Internal consumption share	***	***	***	***	***	***	***
Commercial home market shipments share	***	***	***	***	***	***	***
Home market shipments share	***	***	***	***	***	***	***
Exports to the United States share	***	***	***	***	***	***	***
Exports to all other markets share	***	***	***	***	***	***	***
Export shipments share	***	***	***	***	***	***	***
Total shipments share	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Alternative products

*** reported the production of other products on the same equipment and machinery used to produce mattresses (table VII-62). Other products produced by *** on shared equipment in Taiwan include ***.

Table VII-62

Mattresses: Overall production on the same equipment as in-scope production, by product type and by period, for producers in Taiwan

Quantity in units; share in percent

Product type	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Mattresses	Quantity	***	***	***	***	***
Other products	Quantity	***	***	***	***	***
All products	Quantity	***	***	***	***	***
Mattresses	Share	***	***	***	***	***
Other products	Share	***	***	***	***	***
All products	Share	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Exports

According to GTA, the leading export market for “articles of bedding” from Taiwan is the United States (table VII-63). During 2022, the United States was the largest export market for articles of bedding from Taiwan, accounting for 82.0 percent of total exports, followed by Japan, accounting for 4.2 percent.

Table VII-63
Articles of bedding: Exports from Taiwan, by destination market and by period

Value in 1,000 dollars; share in percent

Destination market	Measure	2020	2021	2022
United States	Value	19,126	71,627	82,019
Japan	Value	4,908	5,417	4,166
Vietnam	Value	643	9,580	3,636
Australia	Value	3,054	4,359	2,720
United Kingdom	Value	2,724	3,494	1,964
Hong Kong	Value	1,440	1,580	1,456
China	Value	829	91	1,218
France	Value	847	805	449
Canada	Value	85	335	407
All other destination markets	Value	4,085	5,631	1,956
All destination markets	Value	37,742	102,919	99,989
United States	Share	50.7	69.6	82.0
Japan	Share	13.0	5.3	4.2
Vietnam	Share	1.7	9.3	3.6
Australia	Share	8.1	4.2	2.7
United Kingdom	Share	7.2	3.4	2.0
Hong Kong	Share	3.8	1.5	1.5
China	Share	2.2	0.1	1.2
France	Share	2.2	0.8	0.4
Canada	Share	0.2	0.3	0.4
All other destination markets	Share	10.8	5.5	2.0
All destination markets	Share	100.0	100.0	100.0

Source: Official exports statistics under HS subheadings 9404.21 and 9404.29 as reported by Taiwan Directorate General of Customs in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top, all remaining top export destinations shown in descending order of 2022 data.

Subject countries combined

Table VII-64 presents summary data on mattress operations of the reporting subject producers in the subject countries.

Table VII-64
Mattresses: Data for producers in aggregated subject sources by period

Quantity in units

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity	17,375,954	21,932,827	23,250,837	5,790,250	5,196,575	21,135,041	23,964,779
Production	13,173,595	17,099,875	15,801,525	4,494,727	3,642,668	16,048,827	18,092,617
End-of-period inventories	438,966	623,262	514,031	688,948	564,316	495,440	546,096
Internal consumption	555,220	609,996	581,189	127,321	142,044	620,415	721,388
Commercial home market shipments	6,812,043	6,743,985	6,899,631	1,856,659	1,714,848	7,497,650	7,959,191
Home market shipments	7,367,263	7,353,981	7,480,820	1,983,980	1,856,892	8,118,065	8,680,579
Exports to the United States	5,039,778	8,706,177	7,722,115	2,308,666	1,573,339	7,340,729	8,613,986
Exports to all other markets	777,953	849,569	704,079	138,181	160,389	605,801	749,096
Export shipments	5,817,731	9,555,746	8,426,194	2,446,847	1,733,728	7,946,530	9,363,082
Total shipments	13,184,994	16,909,727	15,907,014	4,430,827	3,590,620	16,064,595	18,043,661
Resales exported to the United States	***	***	***	***	***	***	***
Total exports to the United States	***	***	***	***	***	***	***

Table continued.

Table VII-64--Continued
Mattresses: Data for producers in aggregated subject sources by period

Shares and ratios in percent

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023	Projection 2023	Projection 2024
Capacity utilization ratio	75.8	78.0	68.0	77.6	70.1	75.9	75.5
Inventory ratio to production	3.3	3.6	3.3	3.8	3.9	3.1	3.0
Inventory ratio to total shipments	3.3	3.7	3.2	3.9	3.9	3.1	3.0
Internal consumption share	4.2	3.6	3.7	2.9	4.0	3.9	4.0
Commercial home market shipments share	51.7	39.9	43.4	41.9	47.8	46.7	44.1
Home market shipments share	55.9	43.5	47.0	44.8	51.7	50.5	48.1
Exports to the United States share	38.2	51.5	48.5	52.1	43.8	45.7	47.7
Exports to all other markets share	5.9	5.0	4.4	3.1	4.5	3.8	4.2
Export shipments share	44.1	56.5	53.0	55.2	48.3	49.5	51.9
Total shipments share	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Share of total exports to the United States by producers	***	***	***	***	***	***	***
Share of total exports to the United States by resellers	***	***	***	***	***	***	***
Adjusted share of total shipments exported to the United States	***	***	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

U.S. inventories of imported merchandise

Table VII-65 presents data on U.S. importers' reported inventories of mattresses.

Table VII-65

Mattresses: U.S. importers' inventories and their ratio to select items, by source and period

Quantity in units; ratio in percent

Measure	Source	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Inventories quantity	Bosnia and Herzegovina	***	***	***	***	***
Ratio to imports	Bosnia and Herzegovina	***	***	***	***	***
Ratio to U.S. shipments of imports	Bosnia and Herzegovina	***	***	***	***	***
Ratio to total shipments of imports	Bosnia and Herzegovina	***	***	***	***	***
Inventories quantity	Bulgaria	***	***	***	***	***
Ratio to imports	Bulgaria	***	***	***	***	***
Ratio to U.S. shipments of imports	Bulgaria	***	***	***	***	***
Ratio to total shipments of imports	Bulgaria	***	***	***	***	***
Inventories quantity	Burma	***	***	***	***	***
Ratio to imports	Burma	***	***	***	***	***
Ratio to U.S. shipments of imports	Burma	***	***	***	***	***
Ratio to total shipments of imports	Burma	***	***	***	***	***
Inventories quantity	India	***	***	***	***	***
Ratio to imports	India	***	***	***	***	***
Ratio to U.S. shipments of imports	India	***	***	***	***	***
Ratio to total shipments of imports	India	***	***	***	***	***
Inventories quantity	Indonesia	***	***	***	***	***
Ratio to imports	Indonesia	***	***	***	***	***
Ratio to U.S. shipments of imports	Indonesia	***	***	***	***	***
Ratio to total shipments of imports	Indonesia	***	***	***	***	***
Inventories quantity	Italy	***	***	***	***	***
Ratio to imports	Italy	***	***	***	***	***
Ratio to U.S. shipments of imports	Italy	***	***	***	***	***
Ratio to total shipments of imports	Italy	***	***	***	***	***
Inventories quantity	Kosovo	***	***	***	***	***
Ratio to imports	Kosovo	***	***	***	***	***
Ratio to U.S. shipments of imports	Kosovo	***	***	***	***	***
Ratio to total shipments of imports	Kosovo	***	***	***	***	***
Inventories quantity	Mexico	***	***	***	***	***
Ratio to imports	Mexico	***	***	***	***	***
Ratio to U.S. shipments of imports	Mexico	***	***	***	***	***
Ratio to total shipments of imports	Mexico	***	***	***	***	***

Table continued.

Table VII-65--Continued

Mattresses: U.S. importers' inventories and their ratio to select items, by source and period

Quantity in units; ratio in percent

Measure	Source	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Inventories quantity	Philippines	***	***	***	***	***
Ratio to imports	Philippines	***	***	***	***	***
Ratio to U.S. shipments of imports	Philippines	***	***	***	***	***
Ratio to total shipments of imports	Philippines	***	***	***	***	***
Inventories quantity	Poland	***	***	***	***	***
Ratio to imports	Poland	***	***	***	***	***
Ratio to U.S. shipments of imports	Poland	***	***	***	***	***
Ratio to total shipments of imports	Poland	***	***	***	***	***
Inventories quantity	Slovenia	***	***	***	***	***
Ratio to imports	Slovenia	***	***	***	***	***
Ratio to U.S. shipments of imports	Slovenia	***	***	***	***	***
Ratio to total shipments of imports	Slovenia	***	***	***	***	***
Inventories quantity	Spain	***	***	***	***	***
Ratio to imports	Spain	***	***	***	***	***
Ratio to U.S. shipments of imports	Spain	***	***	***	***	***
Ratio to total shipments of imports	Spain	***	***	***	***	***
Inventories quantity	Taiwan	***	***	***	***	***
Ratio to imports	Taiwan	***	***	***	***	***
Ratio to U.S. shipments of imports	Taiwan	***	***	***	***	***
Ratio to total shipments of imports	Taiwan	***	***	***	***	***
Inventories quantity	Subject	852,789	788,151	1,524,153	1,004,888	1,223,486
Ratio to imports	Subject	18.4	10.1	17.7	10.9	19.2
Ratio to U.S. shipments of imports	Subject	21.0	10.2	19.8	11.7	16.5
Ratio to total shipments of imports	Subject	20.7	10.1	19.4	11.6	16.2
Inventories quantity	Nonsubject	771,745	458,139	170,779	427,937	149,016
Ratio to imports	Nonsubject	13.2	78.1	178.1	287.7	206.7
Ratio to U.S. shipments of imports	Nonsubject	13.6	51.4	45.6	161.7	97.3
Ratio to total shipments of imports	Nonsubject	13.5	50.9	44.6	158.8	93.6
Inventories quantity	All	1,624,534	1,246,290	1,694,932	1,432,825	1,372,502
Ratio to imports	All	15.5	14.9	19.5	15.3	21.3
Ratio to U.S. shipments of imports	All	16.7	14.5	21.0	16.2	18.1
Ratio to total shipments of imports	All	16.5	14.3	20.6	16.0	17.8

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

U.S. importers' outstanding orders

The Commission requested importers to indicate whether they imported or arranged for the importation of mattresses from the subject countries after June 30, 2023. Their reported data is presented in table VII-66.

Table VII-66
Mattresses: U.S. importers' arranged imports, by source and period

Quantity in units

Source	Apr-Jun 2023	Jul-Sept 2023	Oct-Dec 2023	Jan-Mar 2024	Total
Bosnia and Herzegovina	***	***	***	***	***
Bulgaria	***	***	***	***	***
Burma	***	***	***	***	***
India	***	***	***	***	***
Indonesia	***	***	***	***	***
Italy	***	***	***	***	***
Kosovo	***	***	***	***	***
Mexico	***	***	***	***	***
Philippines	***	***	***	***	***
Poland	***	***	***	***	***
Slovenia	***	***	***	***	***
Spain	***	***	***	***	***
Taiwan	***	***	***	***	***
Subject sources	***	***	***	***	***
Nonsubject sources	***	***	***	***	***
All import sources	1,635,341	1,651,510	1,256,973	499,790	5,043,614

Source: Compiled from data submitted in response to Commission questionnaires.

Third-country trade actions

There are no known trade remedy actions on mattresses from any of the thirteen subject countries in third-country markets.

Information on nonsubject countries

Global export data, by exporting country, for the United States, the 13 subject countries, and the largest nonsubject countries are presented in table VII-67. According to GTA, the world's leading exporter of "articles of bedding" during 2022 was China, accounting for 16.7 percent of global exports, followed by Poland, accounting for 12.8 percent.

Table VII-67
Articles of bedding: Global exports, by reporting country and by period

Value in 1,000 dollars

Exporting country	Measure	2020	2021	2022
United States	Value	183,256	216,144	208,189
Bosnia and Herzegovina	Value	8,055	8,502	31,806
Bulgaria	Value	49,124	102,330	60,697
Burma	Value	16	1,052	18,373
India	Value	15,840	56,859	51,873
Indonesia	Value	298,625	377,305	355,991
Italy	Value	230,889	238,475	174,917
Kosovo	Value	5,939	93,759	140,798
Mexico	Value	117,384	332,067	405,970
Philippines	Value	16,900	48,264	42,535
Poland	Value	736,009	863,531	813,696
Slovenia	Value	25,923	46,463	27,797
Spain	Value	141,816	223,931	195,469
Taiwan	Value	37,742	102,919	99,989
Subject exporters	Value	1,684,263	2,495,459	2,419,911
China	Value	951,357	1,123,714	1,062,418
Germany	Value	223,200	281,300	246,275
Denmark	Value	220,726	245,229	240,125
Turkey	Value	255,390	241,688	214,803
Romania	Value	122,555	184,983	214,345
All other exporters	Value	2,164,292	1,959,474	1,761,614
All reporting exporters	Value	5,805,040	6,747,990	6,367,679

Table continued.

Table VII-67--Continued
Articles of bedding: Global exports, by reporting country and by period

Share in percent

Exporting country	Measure	2020	2021	2022
United States	Share	3.2	3.2	3.3
Bosnia and Herzegovina	Share	0.1	0.1	0.5
Bulgaria	Share	0.8	1.5	1.0
Burma	Share	0.0	0.0	0.3
India	Share	0.3	0.8	0.8
Indonesia	Share	5.1	5.6	5.6
Italy	Share	4.0	3.5	2.7
Kosovo	Share	0.1	1.4	2.2
Mexico	Share	2.0	4.9	6.4
Philippines	Share	0.3	0.7	0.7
Poland	Share	12.7	12.8	12.8
Slovenia	Share	0.4	0.7	0.4
Spain	Share	2.4	3.3	3.1
Taiwan	Share	0.7	1.5	1.6
Subject exporters	Share	29.0	37.0	38.0
China	Share	16.4	16.7	16.7
Germany	Share	3.8	4.2	3.9
Denmark	Share	3.8	3.6	3.8
Turkey	Share	4.4	3.6	3.4
Romania	Share	2.1	2.7	3.4
All other exporters	Share	37.3	29.0	27.7
All reporting exporters	Share	100.0	100.0	100.0

Source: Official exports statistics under HS subheading HS subheadings 9404.21 and 9404.29 as reported by various national statistical authorities in the Global Trade Atlas Suite database, accessed August 9, 2023 and official global import statistics for Bosnia and Herzegovina, Burma, Kosovo and Philippines (constructed export statistics) under HS subheadings 9404.21 and 9404.29 as reported by various national statistical reporting authorities in the Global Trade Atlas Suite database, accessed August 9, 2023.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". United States is shown at the top followed by the countries under investigation, all remaining top exporting countries in descending order of 2022 data.

APPENDIX A
FEDERAL REGISTER NOTICES

The Commission makes available notices relevant to its investigations and reviews on its website, www.usitc.gov. In addition, the following tabulation presents, in chronological order, Federal Register notices issued by the Commission and Commerce during the current proceeding.

Citation	Title	Link
88 FR 51351, August 3, 2023	<i>Mattresses From Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan; Institution of Anti-Dumping and Countervailing Duty Investigations and Scheduling of Preliminary Phase Investigations</i>	https://www.govinfo.gov/content/pkg/FR-2023-08-03/pdf/2023-16571.pdf
88 FR 57412, August 23, 2023	<i>Mattresses From Indonesia: Initiation of Countervailing Duty Investigation</i>	https://www.govinfo.gov/content/pkg/FR-2023-08-23/pdf/2023-18164.pdf
88 FR 57433, August 23, 2023	<i>Mattresses From Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan: Initiation of Less-Than-Fair-Value Investigations</i>	https://www.govinfo.gov/content/pkg/FR-2023-08-23/pdf/2023-18165.pdf

APPENDIX B

LIST OF STAFF CONFERENCE WITNESSES

CALENDAR OF PUBLIC PRELIMINARY CONFERENCE

Those listed below appeared as witnesses at the United States International Trade Commission's preliminary conference:

Subject: Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan

Inv. Nos.: 701-TA-693 and 731-TA-1629-1640 (Preliminary)

Date and Time: August 18, 2023 - 9:30 a.m.

Sessions were held in connection with these preliminary phase investigations in the Main Hearing Room (Room 101), 500 E Street, SW., Washington, DC.

FOREIGN GOVERNMENT APPEARANCE:

TPM Solicitors & Consultants (All witnesses are remote)
New Delhi, India
on behalf of

Government of India

Harsha Srinivas, Legal Consultant

Nikhil Deora, Young Professional

Namrita Raghuwanshi)
AK Gupta)
Kalpesh Gupta) – OF COUNSEL
Nehwath Fathima)
Inan Gupta)

OPENING REMARKS:

In Support of Imposition (**Mary Jane Alves**, Cassidy Levy Kent (USA) LLP)
In Opposition to Imposition (**Edmund W. Sim**, Appleton Luff)

**In Support of the Imposition of the
Antidumping and Countervailing Duty Orders:**

Cassidy Levy Kent (USA) LLP
Washington, DC
on behalf of

Brooklyn Bedding LLC; Carpenter Co.; Corsicana Mattress Company;
Future Foam, Inc.; FXI, Inc.; Kolcraft Enterprises, Inc.; Leggett & Platt, Incorporated;
Serta Simmons Bedding, Inc.; Southerland, Inc.; Tempur Sealy International;
the International Brotherhood of Teamsters; and United Steel, Paper and Forestry,
Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union,
AFL-CIO (“USW”)
(collectively, “Mattress Petitioners”)

Eric Rhea, Chief Executive Officer, Corsicana Mattress Company

Tyson Hagale, Executive Vice President & President of Bedding Products,
Leggett & Platt, Incorporated

David Prado, Vice President, Strategy and Insights,
Serta Simmons Bedding, LLC

Travis Thigpen, Vice President of Sales, Specialty Retail & Direct to Consumer,
FXI, Inc

Mike McQuiston, Senior Vice President, Consumer Products, Carpenter Co.

Andrea Ostapa, Vice President, Marketing, Kolcraft Enterprises, Inc.

Chuck Madler, Vice President, Customer Success, Brooklyn Bedding LLC

Yohai Baisburd)
Mary Jane Alves) – OF COUNSEL
Chase J. Dunn)

**In Opposition to the Imposition of the
Antidumping and Countervailing Duty Orders:**

Appleton Luff
Washington, DC
on behalf of

CVB, Inc.

Jeff Steed, Chief Legal Officer, CVB, Inc

Jake Ozmun, Director of Sourcing & Development, CVB, Inc

Nick Jensen, Vice President of Business Development, CVB, Inc

Michelle Laverty, Director of Legal Operations & IP, CVB, Inc

Edmund W. Sim)
) – OF COUNSEL
Kelly A. Slater)

Doyle, Barlow & Mazard PLLC
Washington, DC
on behalf of

Cozy Comfort LLC (“Cozy Comfort”)

William Neil Owens, President, Cozy Comfort

Camelia C. Mazard)
) – OF COUNSEL
Andre Barlow)

Grunfeld, Desiderio, Lebowitz, Silverman & Klestadt LLP
Washington, DC
on behalf of

UREBLOCK, S.A. de C.V.
POLIURETANOS S.A. de C.V.,
Espumas Industriales Monterrey, S.A. de C.V.
(collectively, “Mexican Respondents”)

Francisco Herrera Fernandez (remote witness), Chief Executive Officer,
UREBLOCK, S.A. de C.V.

Gabriel Macias Martinez (remote witness), Director General,
UREBLOCK, S.A. de C.V.

**In Opposition to the Imposition of the
Antidumping and Countervailing Duty Orders (continued):**

Charles Anderson (remote witness), Principal, Capital Trade, Inc.

Travis Pope (remote witness), Project Manager, Capital Trade, Inc.

Jordan C. Kahn) – OF COUNSEL

Sidley Austin LLP
Washington, DC
on behalf of

Ikano Industry Mexico S.A. de C.V. (“Ikano”)
IKEA Supply AG (“IKEA”)

Martin Welander, IKEA of Sweden AB

Sebastian Łuczyński (remote witness), Ikano

Justin Becker)
) – OF COUNSEL
Lauren Shapiro)

REBUTTAL/CLOSING REMARKS:

In Support of Imposition (**Yohai Baisburd**, Cassidy Levy Kent (USA) LLP)

In Opposition to Imposition (**Justin Becker**, Sidley Austin LLP and **Edmund W. Sim**, Appleton Luff)

APPENDIX C
SUMMARY DATA

Table C-1: Mattresses: Summary data concerning the U.S. marketC-3
Table C-2: Mattresses: Summary data concerning the U.S. market excluding U.S. producer....C-6

All U.S. producers

Table C-1

Mattresses: Summary data concerning the U.S. market, by item and period

Quantity=units; Value=1,000 dollars; Unit values, unit labor costs, and unit expenses=dollars per unit; Period changes=percent--exceptions noted

Item	Reported data					Period changes			
	Calendar year		Jan-Mar			Comparison years			Jan-Mar
	2020	2021	2022	2022	2023	2020-22	2020-21	2021-22	2022-23
U.S. consumption quantity:									
Amount.....	32,544,239	31,628,847	29,391,172	8,303,453	6,387,038	▼(9.7)	▼(2.8)	▼(7.1)	▼(23.1)
Producers' share (fn1).....	47.8	53.6	47.7	46.2	51.3	▼(0.1)	▲5.8	▼(5.9)	▲5.2
Importers' share (fn1):									
Bosnia and Herzegovina.....	---	0.0	0.7	0.6	0.1	▲0.7	▲0.0	▲0.7	▼(0.5)
Bulgaria.....	0.1	1.8	0.8	1.2	0.2	▲0.7	▲1.7	▼(0.9)	▼(1.0)
Burma.....	0.0	0.0	0.5	0.4	2.3	▲0.5	▲0.0	▲0.5	▲1.9
India.....	0.0	0.7	0.9	1.0	0.3	▲0.9	▲0.7	▲0.2	▼(0.7)
Indonesia.....	12.5	11.8	14.7	14.8	15.8	▲2.2	▼(0.7)	▲2.8	▲1.0
Italy.....	0.7	0.7	0.3	0.3	0.2	▼(0.3)	▲0.0	▼(0.4)	▼(0.1)
Kosovo.....	0.1	3.1	5.4	5.5	5.3	▲5.3	▲3.0	▲2.3	▼(0.2)
Mexico.....	4.0	10.0	11.4	10.7	12.9	▲7.4	▲6.0	▲1.4	▲2.2
Philippines.....	0.4	1.2	1.4	1.3	0.8	▲1.0	▲0.8	▲0.2	▼(0.5)
Poland.....	0.7	1.2	1.9	1.1	0.7	▲1.2	▲0.5	▲0.7	▼(0.4)
Slovenia.....	0.3	0.7	0.8	1.2	0.1	▲0.5	▲0.5	▲0.0	▼(1.1)
Spain.....	0.1	1.5	1.6	1.3	0.9	▲1.5	▲1.5	▲0.1	▼(0.4)
Taiwan.....	0.9	4.7	5.1	5.3	3.0	▲4.1	▲3.8	▲0.3	▼(2.3)
Subject sources.....	19.8	37.5	45.5	44.6	42.5	▲25.8	▲17.7	▲8.0	▼(2.1)
Nonsubject sources.....	32.4	8.9	6.7	9.2	6.1	▼(25.7)	▼(23.6)	▼(2.1)	▼(3.1)
All import sources.....	52.2	46.4	52.3	53.8	48.7	▲0.1	▼(5.8)	▲5.9	▼(5.2)
U.S. consumption value:									
Amount.....	6,047,377	7,124,868	6,877,711	1,812,258	1,557,179	▲13.7	▲17.8	▼(3.5)	▼(14.1)
Producers' share (fn1).....	73.5	80.1	76.8	73.9	80.2	▲3.3	▲6.6	▼(3.3)	▲6.3
Importers' share (fn1):									
Bosnia and Herzegovina.....	---	0.0	0.4	0.4	0.1	▲0.4	▲0.0	▲0.4	▼(0.3)
Bulgaria.....	0.0	0.6	0.3	0.5	0.1	▲0.3	▲0.6	▼(0.3)	▼(0.5)
Burma.....	0.0	0.0	0.3	0.2	0.7	▲0.3	▲0.0	▲0.3	▲0.5
India.....	0.0	0.4	0.4	0.5	0.2	▲0.4	▲0.4	▲0.0	▼(0.4)
Indonesia.....	6.7	5.6	6.6	8.1	6.5	▼(0.0)	▼(1.1)	▲1.1	▼(1.6)
Italy.....	0.5	0.5	0.3	0.2	0.2	▼(0.2)	▼(0.0)	▼(0.2)	▼(0.0)
Kosovo.....	0.1	1.4	2.2	2.4	1.7	▲2.1	▲1.4	▲0.7	▼(0.7)
Mexico.....	1.9	4.1	5.6	5.2	6.8	▲3.8	▲2.2	▲1.5	▲1.6
Philippines.....	0.1	0.4	0.5	0.5	0.2	▲0.4	▲0.3	▲0.0	▼(0.3)
Poland.....	0.1	0.2	0.6	0.3	0.2	▲0.5	▲0.1	▲0.4	▼(0.1)
Slovenia.....	0.1	0.4	0.4	0.6	0.0	▲0.2	▲0.2	▼(0.0)	▼(0.5)
Spain.....	0.0	0.9	0.9	0.9	0.4	▲0.9	▲0.9	▲0.0	▼(0.5)
Taiwan.....	0.6	2.5	2.5	3.1	0.8	▲1.9	▲2.0	▼(0.0)	▼(2.3)
Subject sources.....	10.1	17.1	20.9	23.0	17.9	▲10.8	▲7.0	▲3.9	▼(5.1)
Nonsubject sources.....	16.4	2.8	2.3	3.1	1.8	▼(14.1)	▼(13.5)	▼(0.6)	▼(1.2)
All import sources.....	26.5	19.9	23.2	26.1	19.8	▼(3.3)	▼(6.6)	▲3.3	▼(6.3)
U.S. imports from:									
Bosnia and Herzegovina:									
Quantity.....	---	2,276	209,547	50,898	8,287	▲---	▲---	▲9,106.8	▼(83.7)
Value.....	---	417	26,589	6,754	833	▲---	▲---	▲6,282.4	▼(87.7)
Unit value.....	---	\$183	\$127	\$133	\$101	▲---	▲---	▼(30.7)	▼(24.2)
Ending inventory quantity.....	***	***	***	***	***	▲***	***	▲***	▲***
Bulgaria:									
Quantity.....	26,131	556,291	243,958	100,253	14,705	▲833.6	▲2,028.9	▼(56.1)	▼(85.3)
Value.....	2,033	43,527	22,572	9,766	1,278	▲1,010.4	▲2,041.2	▼(48.1)	▼(86.9)
Unit value.....	\$78	\$78	\$93	\$97	\$87	▲18.9	▲0.6	▲18.2	▼(10.8)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Burma:									
Quantity.....	194	11,292	155,943	30,870	146,463	▲80,283.0	▲5,720.6	▲1,281.0	▲374.5
Value.....	4	1,087	20,147	4,326	11,426	▲fn2	▲fn2	▲1,753.8	▲164.1
Unit value.....	\$21	\$96	\$129	\$140	\$78	▲507.5	▲352.5	▲34.2	▼(44.3)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▼***
India:									
Quantity.....	6,128	227,291	269,256	84,622	21,048	▲4,293.9	▲3,609.1	▲18.5	▼(75.1)
Value.....	298	28,581	27,929	9,797	2,920	▲9,283.9	▲9,503.2	▼(2.3)	▼(70.2)
Unit value.....	\$49	\$126	\$104	\$116	\$139	▲113.6	▲158.9	▼(17.5)	▲19.8
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▲***

Table continued.

Table C-1 Continued

Mattresses: Summary data concerning the U.S. market, by item and period

Quantity=units; Value=1,000 dollars; Unit values, unit labor costs, and unit expenses=dollars per unit; Period changes=percent--exceptions noted

Item	Reported data					Period changes			
	Calendar year		Jan-Mar			Comparison years			Jan-Mar
	2020	2021	2022	2022	2023	2020-22	2020-21	2021-22	2022-23
U.S. imports from: Continued									
Indonesia:									
Quantity.....	4,072,129	3,745,766	4,318,186	1,226,707	1,008,383	▲6.0	▼(8.0)	▲15.3	▼(17.8)
Value.....	402,739	398,031	456,518	146,523	101,108	▲13.4	▼(1.2)	▲14.7	▼(31.0)
Unit value.....	\$99	\$106	\$106	\$119	\$100	▲6.9	▲7.4	▼(0.5)	▼(16.1)
Ending inventory quantity.....	***	***	***	***	***	▼***	▼***	▲***	▲***
Italy:									
Quantity.....	211,615	219,877	96,641	23,007	9,586	▼(54.3)	▲3.9	▼(56.0)	▼(58.3)
Value.....	30,575	34,467	19,002	3,869	3,048	▼(37.8)	▲12.7	▼(44.9)	▼(21.2)
Unit value.....	\$144	\$157	\$197	\$168	\$318	▲36.1	▲8.5	▲25.4	▲89.1
Ending inventory quantity.....	***	***	***	***	***	▼***	▲***	▼***	▼***
Kosovo:									
Quantity.....	43,752	984,783	1,582,906	456,520	340,960	▲3,517.9	▲2,150.8	▲60.7	▼(25.3)
Value.....	4,692	102,135	149,793	43,972	26,929	▲3,092.3	▲2,076.7	▲46.7	▼(38.8)
Unit value.....	\$107	\$104	\$95	\$96	\$79	▼(11.8)	▼(3.3)	▼(8.8)	▼(18.0)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Mexico:									
Quantity.....	1,311,342	3,160,589	3,359,568	887,653	821,809	▲156.2	▲141.0	▲6.3	▼(7.4)
Value.....	111,877	291,992	385,158	93,827	105,595	▲244.3	▲161.0	▲31.9	▲12.5
Unit value.....	\$85	\$92	\$115	\$106	\$128	▲34.4	▲8.3	▲24.1	▲21.6
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Philippines:									
Quantity.....	137,519	374,187	412,669	107,646	48,010	▲200.1	▲172.1	▲10.3	▼(55.4)
Value.....	6,577	30,601	32,467	9,491	3,331	▲393.6	▲365.3	▲6.1	▼(64.9)
Unit value.....	\$48	\$82	\$79	\$88	\$69	▲64.5	▲71.0	▼(3.8)	▼(21.3)
Ending inventory quantity.....	***	***	***	***	***	***	***	***	***
Poland:									
Quantity.....	213,491	370,336	553,426	92,027	45,568	▲159.2	▲73.5	▲49.4	▼(50.5)
Value.....	7,144	14,201	41,219	5,032	2,483	▲477.0	▲98.8	▲190.3	▼(50.6)
Unit value.....	\$33	\$38	\$74	\$55	\$54	▲122.6	▲14.6	▲94.2	▼(0.3)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Slovenia:									
Quantity.....	84,000	230,672	225,314	97,906	6,503	▲168.2	▲174.6	▼(2.3)	▼(93.4)
Value.....	8,483	25,770	24,480	10,038	569	▲188.6	▲203.8	▼(5.0)	▼(94.3)
Unit value.....	\$101	\$112	\$109	\$103	\$88	▲7.6	▲10.6	▼(2.7)	▼(14.6)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▼***	▼***
Spain:									
Quantity.....	19,589	479,638	461,827	109,015	55,504	▲2,257.6	▲2,348.5	▼(3.7)	▼(49.1)
Value.....	2,195	63,501	62,165	16,440	7,004	▲2,732.4	▲2,793.3	▼(2.1)	▼(57.4)
Unit value.....	\$112	\$132	\$135	\$151	\$126	▲20.1	▲18.2	▲1.7	▼(16.3)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Taiwan:									
Quantity.....	305,533	1,499,615	1,489,028	438,931	189,621	▲387.4	▲390.8	▼(0.7)	▼(56.8)
Value.....	34,283	180,742	172,203	56,657	12,607	▲402.3	▲427.2	▼(4.7)	▼(77.7)
Unit value.....	\$112	\$121	\$116	\$129	\$66	▲3.1	▲7.4	▼(4.0)	▼(48.5)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▼***	▼***
Subject sources:									
Quantity.....	6,431,423	11,862,613	13,378,269	3,706,055	2,716,447	▲108.0	▲84.4	▲12.8	▼(26.7)
Value.....	610,898	1,215,052	1,440,241	416,492	279,131	▲135.8	▲98.9	▲18.5	▼(33.0)
Unit value.....	\$95	\$102	\$108	\$112	\$103	▲13.3	▲7.8	▲5.1	▼(8.6)
Ending inventory quantity.....	852,789	788,151	1,524,153	1,004,888	1,223,486	▲78.7	▼(7.6)	▲93.4	▲21.8
Nonsubject sources:									
Quantity.....	10,555,122	2,800,757	1,982,571	763,495	391,097	▼(81.2)	▼(73.5)	▼(29.2)	▼(48.8)
Value.....	990,127	202,605	156,864	55,696	28,513	▼(84.2)	▼(79.5)	▼(22.6)	▼(48.8)
Unit value.....	\$94	\$72	\$79	\$73	\$73	▼(15.7)	▼(22.9)	▲9.4	▼(0.1)
Ending inventory quantity.....	771,745	458,139	170,779	427,937	149,016	▼(77.9)	▼(40.6)	▼(62.7)	▼(65.2)
All import sources:									
Quantity.....	16,986,545	14,663,370	15,360,840	4,469,550	3,107,544	▼(9.6)	▼(13.7)	▲4.8	▼(30.5)
Value.....	1,601,026	1,417,657	1,597,104	472,188	307,645	▼(0.2)	▼(11.5)	▲12.7	▼(34.8)
Unit value.....	\$94	\$97	\$104	\$106	\$99	▲10.3	▲2.6	▲7.5	▼(6.3)
Ending inventory quantity.....	1,624,534	1,246,290	1,694,932	1,432,825	1,372,502	▲4.3	▼(23.3)	▲36.0	▼(4.2)

Table continued.

Table C-1 Continued

Mattresses: Summary data concerning the U.S. market, by item and period

Quantity=units; Value=1,000 dollars; Unit values, unit labor costs, and unit expenses=dollars per unit; Period changes=percent--exceptions noted

Item	Reported data					Period changes			
	2020	Calendar year 2021	2022	Jan-Mar 2022	2023	Comparison years 2020-22	2020-21	2021-22	Jan-Mar 2022-23
U.S. producers:									
Practical capacity quantity.....	21,317,503	23,167,185	22,494,498	5,803,490	5,523,138	▲5.5	▲8.7	▼(2.9)	▼(4.8)
Production quantity.....	15,879,284	17,127,389	14,087,850	4,079,070	3,515,648	▼(11.3)	▲7.9	▼(17.7)	▼(13.8)
Capacity utilization (fn1).....	74.5	73.9	62.6	70.3	63.7	▼(11.9)	▼(0.6)	▼(11.3)	▼(6.6)
U.S. shipments:									
Quantity.....	15,557,694	16,965,477	14,030,332	3,833,903	3,279,494	▼(9.8)	▲9.0	▼(17.3)	▼(14.5)
Value.....	4,446,351	5,707,211	5,280,607	1,340,070	1,249,534	▲18.8	▲28.4	▼(7.5)	▼(6.8)
Unit value.....	\$286	\$336	\$376	\$350	\$381	▲31.7	▲17.7	▲11.9	▲9.0
Export shipments:									
Quantity.....	86,147	81,129	70,321	22,687	20,215	▼(18.4)	▼(5.8)	▼(13.3)	▼(10.9)
Value.....	35,611	36,202	36,279	10,018	6,820	▲1.9	▲1.7	▲0.2	▼(31.9)
Unit value.....	\$413	\$446	\$516	\$442	\$337	▲24.8	▲7.9	▲15.6	▼(23.6)
Ending inventory quantity.....	733,277	814,060	801,257	980,817	989,436	▲9.3	▲11.0	▼(1.6)	▲0.9
Inventories/total shipments (fn1).....	4.7	4.8	5.7	6.4	7.5	1.0	0.1	0.9	1.1
Production workers.....	11,123	12,374	11,557	11,557	9,918	▲3.9	▲11.2	▼(6.6)	▼(14.2)
Hours worked (1,000s).....	21,957	23,896	22,320	6,402	5,076	▲1.7	▲8.8	▼(6.6)	▼(20.7)
Wages paid (\$1,000).....	483,535	557,230	536,901	130,111	121,328	▲11.0	▲15.2	▼(3.6)	▼(6.8)
Hourly wages (dollars per hour).....	\$22.02	\$23.32	\$24.05	\$20.32	\$23.90	▲9.2	▲5.9	▲3.2	▲17.6
Productivity (units per 1,000 hours).....	723.2	716.7	631.2	637.2	692.6	▼(12.7)	▼(0.9)	▼(11.9)	▲8.7
Unit labor costs.....	\$30.45	\$32.53	\$38.11	\$31.90	\$34.51	▲25.2	▲6.8	▲17.1	▲8.2
Net sales:									
Quantity.....	15,643,841	17,046,606	14,100,653	3,856,540	3,299,709	▼(9.9)	▲9.0	▼(17.3)	▼(14.4)
Value.....	4,481,962	5,743,414	5,316,885	1,350,098	1,256,354	▲18.6	▲28.1	▼(7.4)	▼(6.9)
Unit value.....	\$287	\$337	\$377	\$350	\$381	▲31.6	▲17.6	▲11.9	▲8.8
Cost of goods sold (COGS).....	2,693,283	3,492,495	3,356,690	855,235	780,748	▲24.6	▲29.7	▼(3.9)	▼(8.7)
Gross profit or (loss) (fn3).....	1,788,679	2,250,919	1,960,195	494,863	475,606	▲9.6	▲25.8	▼(12.9)	▼(3.9)
SG&A expenses.....	1,159,602	1,333,528	1,450,692	440,916	363,906	▲25.1	▲15.0	▲8.8	▼(17.5)
Operating income or (loss) (fn3).....	629,077	917,391	509,503	53,947	111,700	▼(19.0)	▲45.8	▼(44.5)	▲107.1
Net income or (loss) (fn3).....	509,254	779,188	272,098	33,975	43,209	▼(46.6)	▲53.0	▼(65.1)	▲27.2
Unit COGS.....	\$172	\$205	\$238	\$222	\$237	▲38.3	▲19.0	▲16.2	▲6.7
Unit SG&A expenses.....	\$74	\$78	\$103	\$114	\$110	▲38.8	▲5.5	▲31.5	▼(3.5)
Unit operating income or (loss) (fn3).....	\$40	\$54	\$36	\$14	\$34	▼(10.1)	▲33.8	▼(32.9)	▲142.0
Unit net income or (loss) (fn3).....	\$33	\$46	\$19	\$9	\$13	▼(40.7)	▲40.4	▼(57.8)	▲48.6
COGS/sales (fn1).....	60.1	60.8	63.1	63.3	62.1	▲3.0	▲0.7	▲2.3	▼(1.2)
Operating income or (loss)/sales (fn1).....	14.0	16.0	9.6	4.0	8.9	▼(4.5)	▲1.9	▼(6.4)	▲4.9
Net income or (loss)/sales (fn1).....	11.4	13.6	5.1	2.5	3.4	▼(6.2)	▲2.2	▼(8.4)	▲0.9
Capital expenditures.....	198,941	238,759	396,314	86,892	65,399	▲99.2	▲20.0	▲66.0	▼(24.7)
Research and development expenses.....	25,755	29,341	31,376	7,938	8,387	▲21.8	▲13.9	▲6.9	▲5.7
Net assets.....	1,297,536	1,939,951	2,124,584	NA	NA	▲63.7	▲49.5	▲9.5	NA

Source: Compiled from data submitted in response to Commission questionnaires and official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087 and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series. Value data reflect landed-duty-paid values. 508-compliant tables containing these data are contained in parts III, IV, VI, and VII of this report.

Note.--Shares and ratios shown as "0.0" percent represent non-zero values less than "0.05" percent (if positive) and greater than "(0.05)" percent (if negative). Zeroes, null values, and undefined calculations are suppressed and shown as "----". Period changes preceded by a "▲" represent an increase, while period changes preceded by a "▼" represent a decrease.

fn1.--Reported data are in percent and period changes are in percentage points.

fn2.--Percent change suppressed due to near zero denominator.

fn3.--Percent changes only calculated when both comparison values represent profits; The directional change in profitability provided when one or both comparison values represent a loss.

Related party exclusion

Table C-2

Mattresses: Summary data concerning the U.S. market excluding one U.S. producer*, by item and period**

Quantity=units; Value=1,000 dollars; Unit values, unit labor costs, and unit expenses=dollars per unit; Period changes=percent--exceptions noted

Item	Reported data					Period changes			
	Calendar year		Jan-Mar			Comparison years			Jan-Mar
	2020	2021	2022	2022	2023	2020-22	2020-21	2021-22	2022-23
U.S. consumption quantity:									
Amount.....	32,544,239	31,628,847	29,391,172	8,303,453	6,387,038	▼(9.7)	▼(2.8)	▼(7.1)	▼(23.1)
Producers' share (fn1):									
Included producers.....	***	***	***	***	***	▼***	▲***	▼***	▲***
Excluded producers.....	***	***	***	***	***	▲***	▲***	▲***	▼***
All producers.....	47.8	53.6	47.7	46.2	51.3	(0.1)	5.8	(5.9)	5.2
Importers' share (fn1):									
Bosnia and Herzegovina.....	---	0.0	0.7	0.6	0.1	▲0.7	▲0.0	▲0.7	▼(0.5)
Bulgaria.....	0.1	1.8	0.8	1.2	0.2	▲0.7	▲1.7	▼(0.9)	▼(1.0)
Burma.....	0.0	0.0	0.5	0.4	2.3	▲0.5	▲0.0	▲0.5	▲1.9
India.....	0.0	0.7	0.9	1.0	0.3	▲0.9	▲0.7	▲0.2	▼(0.7)
Indonesia.....	12.5	11.8	14.7	14.8	15.8	▲2.2	▼(0.7)	▲2.8	▲1.0
Italy.....	0.7	0.7	0.3	0.3	0.2	▼(0.3)	▲0.0	▼(0.4)	▼(0.1)
Kosovo.....	0.1	3.1	5.4	5.5	5.3	▲5.3	▲3.0	▲2.3	▼(0.2)
Mexico.....	4.0	10.0	11.4	10.7	12.9	▲7.4	▲6.0	▲1.4	▲2.2
Philippines.....	0.4	1.2	1.4	1.3	0.8	▲1.0	▲0.8	▲0.2	▼(0.5)
Poland.....	0.7	1.2	1.9	1.1	0.7	▲1.2	▲0.5	▲0.7	▼(0.4)
Slovenia.....	0.3	0.7	0.8	1.2	0.1	▲0.5	▲0.5	▲0.0	▼(1.1)
Spain.....	0.1	1.5	1.6	1.3	0.9	▲1.5	▲1.5	▲0.1	▼(0.4)
Taiwan.....	0.9	4.7	5.1	5.3	3.0	▲4.1	▲3.8	▲0.3	▼(2.3)
Subject sources.....	19.8	37.5	45.5	44.6	42.5	▲25.8	▲17.7	▲8.0	▼(2.1)
Nonsubject sources.....	32.4	8.9	6.7	9.2	6.1	▼(25.7)	▼(23.6)	▼(2.1)	▼(3.1)
All import sources.....	52.2	46.4	52.3	53.8	48.7	▲0.1	▼(5.8)	▲5.9	▼(5.2)
U.S. consumption value:									
Amount.....	6,047,377	7,124,868	6,877,711	1,812,258	1,557,179	▲13.7	▲17.8	▼(3.5)	▼(14.1)
Producers' share (fn1):									
Included producers.....	***	***	***	***	***	▲***	▲***	▼***	▲***
Excluded producers.....	***	***	***	***	***	▲***	▲***	▲***	▼***
All producers.....	73.5	80.1	76.8	73.9	80.2	3.3	6.6	(3.3)	6.3
Importers' share (fn1):									
Bosnia and Herzegovina.....	---	0.0	0.4	0.4	0.1	▲0.4	▲0.0	▲0.4	▼(0.3)
Bulgaria.....	0.0	0.6	0.3	0.5	0.1	▲0.3	▲0.6	▼(0.3)	▼(0.5)
Burma.....	0.0	0.0	0.3	0.2	0.7	▲0.3	▲0.0	▲0.3	▲0.5
India.....	0.0	0.4	0.4	0.5	0.2	▲0.4	▲0.4	▲0.0	▼(0.4)
Indonesia.....	6.7	5.6	6.6	8.1	6.5	▼(0.0)	▼(1.1)	▲1.1	▼(1.6)
Italy.....	0.5	0.5	0.3	0.2	0.2	▼(0.2)	▼(0.0)	▼(0.2)	▼(0.0)
Kosovo.....	0.1	1.4	2.2	2.4	1.7	▲2.1	▲1.4	▲0.7	▼(0.7)
Mexico.....	1.9	4.1	5.6	5.2	6.8	▲3.8	▲2.2	▲1.5	▲1.6
Philippines.....	0.1	0.4	0.5	0.5	0.2	▲0.4	▲0.3	▲0.0	▼(0.3)
Poland.....	0.1	0.2	0.6	0.3	0.2	▲0.5	▲0.1	▲0.4	▼(0.1)
Slovenia.....	0.1	0.4	0.4	0.6	0.0	▲0.2	▲0.2	▼(0.0)	▼(0.5)
Spain.....	0.0	0.9	0.9	0.9	0.4	▲0.9	▲0.9	▲0.0	▼(0.5)
Taiwan.....	0.6	2.5	2.5	3.1	0.8	▲1.9	▲2.0	▼(0.0)	▼(2.3)
Subject sources.....	10.1	17.1	20.9	23.0	17.9	▲10.8	▲7.0	▲3.9	▼(5.1)
Nonsubject sources.....	16.4	2.8	2.3	3.1	1.8	▼(14.1)	▼(13.5)	▼(0.6)	▼(1.2)
All import sources.....	26.5	19.9	23.2	26.1	19.8	▼(3.3)	▼(6.6)	▲3.3	▼(6.3)
U.S. imports from:									
Bosnia and Herzegovina:									
Quantity.....	---	2,276	209,547	50,898	8,287	▲---	▲---	▲9,106.8	▼(83.7)
Value.....	---	417	26,589	6,754	833	▲---	▲---	▲6,282.4	▼(87.7)
Unit value.....	---	\$183	\$127	\$133	\$101	▲---	▲---	▼(30.7)	▼(24.2)
Ending inventory quantity.....	***	***	***	***	***	▲***	***	▲***	▲***
Bulgaria:									
Quantity.....	26,131	556,291	243,958	100,253	14,705	▲833.6	▲2,028.9	▼(56.1)	▼(85.3)
Value.....	2,033	43,527	22,572	9,766	1,278	▲1,010.4	▲2,041.2	▼(48.1)	▼(86.9)
Unit value.....	\$78	\$78	\$93	\$97	\$87	▲18.9	▲0.6	▲18.2	▼(10.8)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Burma:									
Quantity.....	194	11,292	155,943	30,870	146,463	▲80,283.0	▲5,720.6	▲1,281.0	▲374.5
Value.....	4	1,087	20,147	4,326	11,426	▲fn2	▲fn2	▲1,753.8	▲164.1
Unit value.....	\$21	\$96	\$129	\$140	\$78	▲507.5	▲352.5	▲34.2	▼(44.3)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▼***
India:									
Quantity.....	6,128	227,291	269,256	84,622	21,048	▲4,293.9	▲3,609.1	▲18.5	▼(75.1)
Value.....	298	28,581	27,929	9,797	2,920	▲9,283.9	▲9,503.2	▼(2.3)	▼(70.2)
Unit value.....	\$49	\$126	\$104	\$116	\$139	▲113.6	▲158.9	▼(17.5)	▲19.8
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▲***

Table continued.

Table C-2 Continued

Mattresses: Summary data concerning the U.S. market excluding one U.S. producer *, by item and period**

Quantity=units; Value=1,000 dollars; Unit values, unit labor costs, and unit expenses=dollars per unit; Period changes=percent--exceptions noted

Item	Reported data					Period changes			
	2020	Calendar year 2021	2022	Jan-Mar 2022	2023	Comparison years			Jan-Mar 2022-23
U.S. imports from: Continued									
Indonesia:									
Quantity.....	4,072,129	3,745,766	4,318,186	1,226,707	1,008,383	▲6.0	▼(8.0)	▲15.3	▼(17.8)
Value.....	402,739	398,031	456,518	146,523	101,108	▲13.4	▼(1.2)	▲14.7	▼(31.0)
Unit value.....	\$99	\$106	\$106	\$119	\$100	▲6.9	▲7.4	▼(0.5)	▼(16.1)
Ending inventory quantity.....	***	***	***	***	***	▼***	▼***	▲***	▲***
Italy:									
Quantity.....	211,615	219,877	96,641	23,007	9,586	▼(54.3)	▲3.9	▼(56.0)	▼(58.3)
Value.....	30,575	34,467	19,002	3,869	3,048	▼(37.8)	▲12.7	▼(44.9)	▼(21.2)
Unit value.....	\$144	\$157	\$197	\$168	\$318	▲36.1	▲8.5	▲25.4	▲89.1
Ending inventory quantity.....	***	***	***	***	***	▼***	▲***	▼***	▼***
Kosovo:									
Quantity.....	43,752	984,783	1,582,906	456,520	340,960	▲3,517.9	▲2,150.8	▲60.7	▼(25.3)
Value.....	4,692	102,135	149,793	43,972	26,929	▲3,092.3	▲2,076.7	▲46.7	▼(38.8)
Unit value.....	\$107	\$104	\$95	\$96	\$79	▼(11.8)	▼(3.3)	▼(8.8)	▼(18.0)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Mexico:									
Quantity.....	1,311,342	3,160,589	3,359,568	887,653	821,809	▲156.2	▲141.0	▲6.3	▼(7.4)
Value.....	111,877	291,992	385,158	93,827	105,595	▲244.3	▲161.0	▲31.9	▲12.5
Unit value.....	\$85	\$92	\$115	\$106	\$128	▲34.4	▲8.3	▲24.1	▲21.6
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Philippines:									
Quantity.....	137,519	374,187	412,669	107,646	48,010	▲200.1	▲172.1	▲10.3	▼(55.4)
Value.....	6,577	30,601	32,467	9,491	3,331	▲393.6	▲365.3	▲6.1	▼(64.9)
Unit value.....	\$48	\$82	\$79	\$88	\$69	▲64.5	▲71.0	▼(3.8)	▼(21.3)
Ending inventory quantity.....	***	***	***	***	***	***	***	***	***
Poland:									
Quantity.....	213,491	370,336	553,426	92,027	45,568	▲159.2	▲73.5	▲49.4	▼(50.5)
Value.....	7,144	14,201	41,219	5,032	2,483	▲477.0	▲98.8	▲190.3	▼(50.6)
Unit value.....	\$33	\$38	\$74	\$55	\$54	▲122.6	▲14.6	▲94.2	▼(0.3)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Slovenia:									
Quantity.....	84,000	230,672	225,314	97,906	6,503	▲168.2	▲174.6	▼(2.3)	▼(93.4)
Value.....	8,483	25,770	24,480	10,038	569	▲188.6	▲203.8	▼(5.0)	▼(94.3)
Unit value.....	\$101	\$112	\$109	\$103	\$88	▲7.6	▲10.6	▼(2.7)	▼(14.6)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▼***	▼***
Spain:									
Quantity.....	19,589	479,638	461,827	109,015	55,504	▲2,257.6	▲2,348.5	▼(3.7)	▼(49.1)
Value.....	2,195	63,501	62,165	16,440	7,004	▲2,732.4	▲2,793.3	▼(2.1)	▼(57.4)
Unit value.....	\$112	\$132	\$135	\$151	\$126	▲20.1	▲18.2	▲1.7	▼(16.3)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Taiwan:									
Quantity.....	305,533	1,499,615	1,489,028	438,931	189,621	▲387.4	▲390.8	▼(0.7)	▼(56.8)
Value.....	\$34,283	\$180,742	\$172,203	\$56,657	\$12,607	▲402.3	▲427.2	▼(4.7)	▼(77.7)
Unit value.....	\$112	\$121	\$116	\$129	\$66	▲3.1	▲7.4	▼(4.0)	▼(48.5)
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▼***	▼***
Subject sources:									
Quantity.....	6,431,423	11,862,613	13,378,269	3,706,055	2,716,447	▲108.0	▲84.4	▲12.8	▼(26.7)
Value.....	\$610,898	\$1,215,052	\$1,440,241	\$416,492	\$279,131	▲135.8	▲98.9	▲18.5	▼(33.0)
Unit value.....	\$95	\$102	\$108	\$112	\$103	▲13.3	▲7.8	▲5.1	▼(8.6)
Ending inventory quantity.....	852,789	788,151	1,524,153	1,004,888	1,223,486	▲78.7	▼(7.6)	▲93.4	▲21.8
Nonsubject sources:									
Quantity.....	10,555,122	2,800,757	1,982,571	763,495	391,097	▼(81.2)	▼(73.5)	▼(29.2)	▼(48.8)
Value.....	\$990,127	\$202,605	\$156,864	\$55,696	\$28,513	▼(84.2)	▼(79.5)	▼(22.6)	▼(48.8)
Unit value.....	\$94	\$72	\$79	\$73	\$73	▼(15.7)	▼(22.9)	▲9.4	▼(0.1)
Ending inventory quantity.....	771,745	458,139	170,779	427,937	149,016	▼(77.9)	▼(40.6)	▼(62.7)	▼(65.2)
All import sources:									
Quantity.....	16,986,545	14,663,370	15,360,840	4,469,550	3,107,544	▼(9.6)	▼(13.7)	▲4.8	▼(30.5)
Value.....	\$1,601,026	\$1,417,657	\$1,597,104	\$472,188	\$307,645	▼(0.2)	▼(11.5)	▲12.7	▼(34.8)
Unit value.....	\$94	\$97	\$104	\$106	\$99	▲10.3	▲2.6	▲7.5	▼(6.3)
Ending inventory quantity.....	1,624,534	1,246,290	1,694,932	1,432,825	1,372,502	▲4.3	▼(23.3)	▲36.0	▼(4.2)

Table continued.

Table C-2 Continued

Mattresses: Summary data concerning the U.S. market excluding one U.S. producer *, by item and period**

Quantity=units; Value=1,000 dollars; Unit values, unit labor costs, and unit expenses=dollars per unit; Period changes=percent--exceptions noted

Item	Reported data					Period changes			
	Calendar year			Jan-Mar		Comparison years			Jan-Mar
	2020	2021	2022	2022	2023	2020-22	2020-21	2021-22	2022-23
Included U.S. producers':									
Practical capacity quantity.....	***	***	***	***	***	▲***	▲***	▼***	▼***
Production quantity.....	***	***	***	***	***	▼***	▲***	▼***	▼***
Capacity utilization (fn1).....	***	***	***	***	***	▼***	▼***	▼***	▼***
U.S. shipments:									
Quantity.....	***	***	***	***	***	▼***	▲***	▼***	▼***
Value.....	***	***	***	***	***	▲***	▲***	▼***	▼***
Unit value.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Export shipments:									
Quantity.....	***	***	***	***	***	▼***	▼***	▼***	▼***
Value.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Unit value.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▼***	▲***
Inventories/total shipments (fn1).....	***	***	***	***	***	▲***	▲***	▲***	▲***
Production workers.....	***	***	***	***	***	▲***	▲***	▼***	▼***
Hours worked (1,000s).....	***	***	***	***	***	▼***	▲***	▼***	▼***
Wages paid (\$1,000).....	***	***	***	***	***	▲***	▲***	▼***	▼***
Hourly wages (dollars per hour).....	***	***	***	***	***	▲***	▲***	▲***	▲***
Productivity (units per 1,000 hours).....	***	***	***	***	***	▼***	▼***	▼***	▲***
Unit labor costs.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Net sales:									
Quantity.....	***	***	***	***	***	▼***	▲***	▼***	▼***
Value.....	***	***	***	***	***	▲***	▲***	▼***	▼***
Unit value.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Cost of goods sold (COGS).....	***	***	***	***	***	▲***	▲***	▼***	▼***
Gross profit or (loss) (fn3).....	***	***	***	***	***	▲***	▲***	▼***	▼***
SG&A expenses.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Operating income or (loss) (fn3).....	***	***	***	***	***	▼***	▲***	▼***	▲***
Net income or (loss) (fn3).....	***	***	***	***	***	▼***	▲***	▼***	▲***
Unit COGS.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Unit SG&A expenses.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Unit operating income or (loss) (fn3).....	***	***	***	***	***	▼***	▲***	▼***	▲***
Unit net income or (loss) (fn3).....	***	***	***	***	***	▼***	▲***	▼***	▲***
COGS/sales (fn1).....	***	***	***	***	***	▲***	▲***	▲***	▼***
Operating income or (loss)/sales (fn1).....	***	***	***	***	***	▼***	▲***	▼***	▲***
Net income or (loss)/sales (fn1).....	***	***	***	***	***	▼***	▲***	▼***	▲***
Capital expenditures.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Research and development expenses.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Net assets.....	***	***	***	***	***	▲***	▲***	▲***	***
Excluded U.S. producers':									
Net sales:									
Quantity.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Value.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Unit value.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Cost of goods sold (COGS).....	***	***	***	***	***	▲***	▲***	▲***	▼***
Gross profit or (loss) (fn2).....	***	***	***	***	***	▲***	▼***	▲***	▼***
SG&A expenses.....	***	***	***	***	***	▲***	▲***	▼***	▼***
Operating income or (loss) (fn2).....	***	***	***	***	***	▲***	▼***	▲***	▼***
Net income or (loss) (fn2).....	***	***	***	***	***	▲***	▼***	▲***	▼***
Unit COGS.....	***	***	***	***	***	▲***	▲***	▼***	▼***
Unit SG&A expenses.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Unit operating income or (loss) (fn2).....	***	***	***	***	***	▲***	▼***	▲***	▼***
Unit net income or (loss) (fn2).....	***	***	***	***	***	▲***	▼***	▲***	▼***
COGS/sales (fn1).....	***	***	***	***	***	▲***	▲***	▲***	▲***
Operating income or (loss)/sales (fn1).....	***	***	***	***	***	▲***	▼***	▲***	▼***
Net income or (loss)/sales (fn1).....	***	***	***	***	***	▲***	▼***	▲***	▼***
Capital expenditures.....	***	***	***	***	***	▼***	▼***	▼***	▼***
Research and development expenses.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Net assets.....	***	***	***	***	***	▲***	▲***	▼***	***

Source: Compiled from data submitted in response to Commission questionnaires and official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087 and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series. Value data reflect landed-duty-paid values. 508-compliant tables containing these data are contained in appendix G this report.

Note.--Shares and ratios shown as "0.0" percent represent non-zero values less than "0.05" percent (if positive) and greater than "(0.05)" percent (if negative). Zeroes, null values, and undefined calculations are suppressed and shown as "--". Period changes preceded by a "▲" represent an increase, while period changes preceded by a "▼" represent a decrease.

fn1.--Reported data are in percent and period changes are in percentage points.

fn2.--Percent change suppressed due to near zero denominator.

fn3.--Percent changes only calculated when both comparison values represent profits; The directional change in profitability provided when one or both comparison values represent a loss.

APPENDIX D

PACKAGING FORMAT BY CHANNEL OF DISTRIBUTION

This appendix, which consists of tables D-1 through D-13, is confidential in its entirety, and has been redacted.

APPENDIX E
HISTORICAL IMPORT DATA

Table E-1
Mattresses: Historical U.S. imports, by source and period

Quantity in units

Source	Measure	2016	2017	2018	2019	2020	2021	2022
Bosnia and Herzegovina	Quantity	---	---	---	---	---	2,276	209,547
Bulgaria	Quantity	3	31	---	---	26,131	556,291	243,958
Burma	Quantity	---	---	5	---	194	11,292	155,943
India	Quantity	3,271	16,737	7,401	9,308	6,128	227,291	269,256
Indonesia	Quantity	608	1,176	62,385	1,626,290	4,072,129	3,745,766	4,318,186
Italy	Quantity	33,781	63,205	43,897	100,374	211,615	219,877	96,641
Kosovo	Quantity	---	---	---	---	43,752	984,783	1,582,906
Mexico	Quantity	1,180,539	1,384,344	1,602,176	1,392,905	1,311,342	3,160,589	3,359,568
Philippines	Quantity	4	---	---	93,199	137,519	374,187	412,669
Poland	Quantity	330,003	294,699	255,456	200,721	213,491	370,336	553,426
Slovenia	Quantity	1,996	395	1,626	5,010	84,000	230,672	225,314
Spain	Quantity	8,145	2,258	853	1,715	19,589	479,638	461,827
Taiwan	Quantity	22,046	21,494	40,930	110,980	305,533	1,499,615	1,489,028
Currently investigated sources	Quantity	1,580,396	1,784,339	2,014,729	3,540,502	6,431,423	11,862,613	13,378,269
China	Quantity	5,701,154	8,985,240	10,742,686	3,466,430	148,801	197,605	216,182
Cambodia	Quantity	426	3,879	4,016	605,651	1,104,986	17,317	4,828
Malaysia	Quantity	353	388	4,900	1,054,929	1,992,853	254,470	57,147
Serbia	Quantity	---	---	1,932	352,734	562,803	100,148	2,450
Thailand	Quantity	7,184	1,855	4,196	553,348	1,126,941	21,858	2,751
Turkey	Quantity	10,069	6,471	10,850	254,788	1,230,736	244,267	76,636
Vietnam	Quantity	81,180	109,887	197,307	2,542,721	3,871,840	1,060,061	983,657
Previously investigated sources	Quantity	5,800,366	9,107,720	10,965,887	8,830,601	10,038,960	1,895,726	1,343,651
All other sources	Quantity	510,961	502,405	490,383	472,265	516,162	905,031	638,920
All import sources	Quantity	7,891,723	11,394,464	13,470,999	12,843,368	16,986,545	14,663,370	15,360,840

Table continued.

Table E-1 Continued
Mattresses: Historical U.S. imports, by source and period

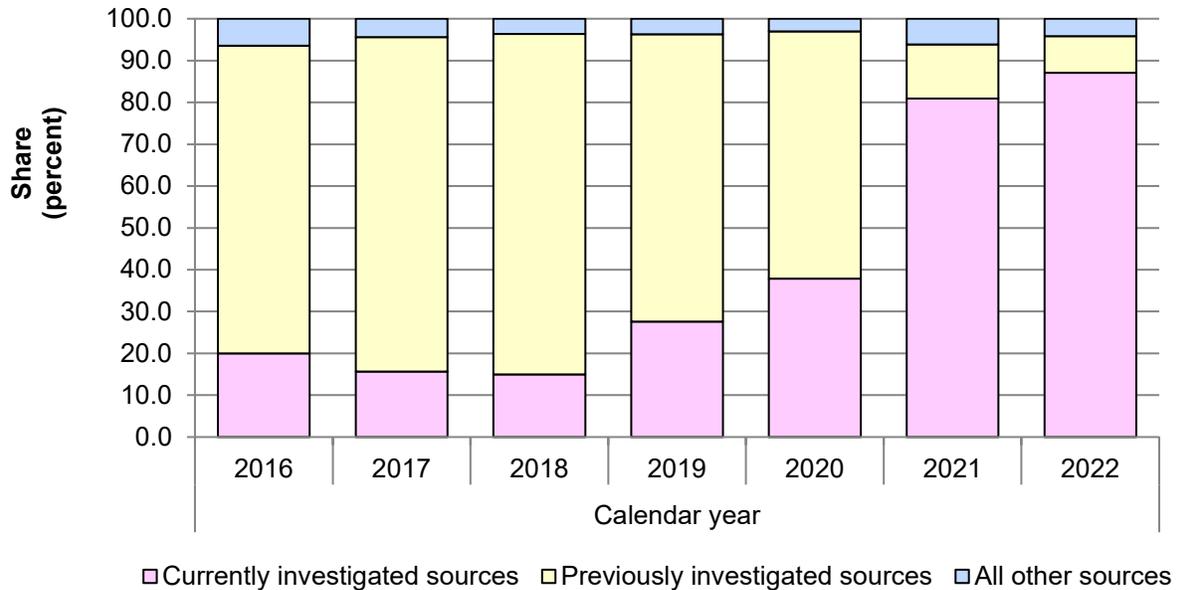
Share in percent

Source	Measure	2016	2017	2018	2019	2020	2021	2022
Bosnia and Herzegovina	Share	---	---	---	---	---	0.0	1.4
Bulgaria	Share	0.0	0.0	---	---	0.2	3.8	1.6
Burma	Share	---	---	0.0	---	0.0	0.1	1.0
India	Share	0.0	0.1	0.1	0.1	0.0	1.6	1.8
Indonesia	Share	0.0	0.0	0.5	12.7	24.0	25.5	28.1
Italy	Share	0.4	0.6	0.3	0.8	1.2	1.5	0.6
Kosovo	Share	---	---	---	---	0.3	6.7	10.3
Mexico	Share	15.0	12.1	11.9	10.8	7.7	21.6	21.9
Philippines	Share	0.0	---	---	0.7	0.8	2.6	2.7
Poland	Share	4.2	2.6	1.9	1.6	1.3	2.5	3.6
Slovenia	Share	0.0	0.0	0.0	0.0	0.5	1.6	1.5
Spain	Share	0.1	0.0	0.0	0.0	0.1	3.3	3.0
Taiwan	Share	0.3	0.2	0.3	0.9	1.8	10.2	9.7
Currently investigated sources	Share	20.0	15.7	15.0	27.6	37.9	80.9	87.1
China	Share	72.2	78.9	79.7	27.0	0.9	1.3	1.4
Cambodia	Share	0.0	0.0	0.0	4.7	6.5	0.1	0.0
Malaysia	Share	0.0	0.0	0.0	8.2	11.7	1.7	0.4
Serbia	Share	---	---	0.0	2.7	3.3	0.7	0.0
Thailand	Share	0.1	0.0	0.0	4.3	6.6	0.1	0.0
Turkey	Share	0.1	0.1	0.1	2.0	7.2	1.7	0.5
Vietnam	Share	1.0	1.0	1.5	19.8	22.8	7.2	6.4
Previously investigated sources	Share	73.5	79.9	81.4	68.8	59.1	12.9	8.7
All other sources	Share	6.5	4.4	3.6	3.7	3.0	6.2	4.2
All import sources	Share	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: Compiled from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087 and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---". Indonesia was previously investigated but is also subject in the current investigation and has been classified as a currently investigated source. Previous investigations used different primary HTS numbers. The data presented reflect the primary HTS statistical reporting numbers for the current investigation.

Figure E-1
Mattresses: Historical U.S. imports, by source and period



Source: Compiled from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087 and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series.

Note: Indonesia was previously investigated but is also subject in the current investigation and has been classified as a currently investigated source. Previous investigations used different primary HTS numbers. The data presented reflect the primary HTS statistical reporting numbers for the current investigation.

APPENDIX F

DETAILED SHIPMENT DATA BY PACKAGING FORMAT

Table F-1
Mattresses: MiB shipments and shares, by source and period

Quantity in units

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. producers	Quantity	***	***	***	***	***
Bosnia and Herzegovina	Quantity	***	***	***	***	***
Bulgaria	Quantity	***	***	***	***	***
Burma	Quantity	***	***	***	***	***
India	Quantity	***	***	***	***	***
Indonesia	Quantity	***	***	***	***	***
Italy	Quantity	***	***	***	***	***
Kosovo	Quantity	***	***	***	***	***
Mexico	Quantity	***	***	***	***	***
Philippines	Quantity	***	***	***	***	***
Poland	Quantity	***	***	***	***	***
Slovenia	Quantity	***	***	***	***	***
Spain	Quantity	***	***	***	***	***
Taiwan	Quantity	***	***	***	***	***
Subject sources	Quantity	***	***	***	***	***
Nonsubject sources	Quantity	***	***	***	***	***
All import sources	Quantity	***	***	***	***	***
All sources	Quantity	***	***	***	***	***

Table continued.

Table F-1 Continued
Mattresses: MiB shipments and shares, by source and period

Share in percent

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. producers	Share	***	***	***	***	***
Bosnia and Herzegovina	Share	***	***	***	***	***
Bulgaria	Share	***	***	***	***	***
Burma	Share	***	***	***	***	***
India	Share	***	***	***	***	***
Indonesia	Share	***	***	***	***	***
Italy	Share	***	***	***	***	***
Kosovo	Share	***	***	***	***	***
Mexico	Share	***	***	***	***	***
Philippines	Share	***	***	***	***	***
Poland	Share	***	***	***	***	***
Slovenia	Share	***	***	***	***	***
Spain	Share	***	***	***	***	***
Taiwan	Share	***	***	***	***	***
Subject sources	Share	***	***	***	***	***
Nonsubject sources	Share	***	***	***	***	***
All import sources	Share	***	***	***	***	***
All sources	Share	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table F-2
Mattresses: FPM shipments and shares, by source and period

Quantity in units

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. producers	Quantity	***	***	***	***	***
Bosnia and Herzegovina	Quantity	***	***	***	***	***
Bulgaria	Quantity	***	***	***	***	***
Burma	Quantity	***	***	***	***	***
India	Quantity	***	***	***	***	***
Indonesia	Quantity	***	***	***	***	***
Italy	Quantity	***	***	***	***	***
Kosovo	Quantity	***	***	***	***	***
Mexico	Quantity	***	***	***	***	***
Philippines	Quantity	***	***	***	***	***
Poland	Quantity	***	***	***	***	***
Slovenia	Quantity	***	***	***	***	***
Spain	Quantity	***	***	***	***	***
Taiwan	Quantity	***	***	***	***	***
Subject sources	Quantity	***	***	***	***	***
Nonsubject sources	Quantity	***	***	***	***	***
All import sources	Quantity	***	***	***	***	***
All sources	Quantity	***	***	***	***	***

Table continued.

Table F-2 Continued
Mattresses: FPM shipments and shares, by source and period

Share in percent

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. producers	Share	***	***	***	***	***
Bosnia and Herzegovina	Share	***	***	***	***	***
Bulgaria	Share	***	***	***	***	***
Burma	Share	***	***	***	***	***
India	Share	***	***	***	***	***
Indonesia	Share	***	***	***	***	***
Italy	Share	***	***	***	***	***
Kosovo	Share	***	***	***	***	***
Mexico	Share	***	***	***	***	***
Philippines	Share	***	***	***	***	***
Poland	Share	***	***	***	***	***
Slovenia	Share	***	***	***	***	***
Spain	Share	***	***	***	***	***
Taiwan	Share	***	***	***	***	***
Subject sources	Share	***	***	***	***	***
Nonsubject sources	Share	***	***	***	***	***
All import sources	Share	***	***	***	***	***
All sources	Share	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Note: Shares and ratios shown as "0.0" represent values greater than zero, but less than "0.05" percent. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

APPENDIX G

TRADE AND FINANCIAL DATA WITH RELATED PARTY EXCLUSION

Table G-1
Mattresses: U.S. producers' capacity, production, and capacity utilization excluding U.S. producer * , by period**

Capacity and production in units; utilization in percent

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Capacity	***	***	***	***	***
Production	***	***	***	***	***
Capacity utilization	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table G-2
Mattresses: U.S. producers' total shipments excluding U.S. producer * , by destination and period**

Quantity in units; value in 1,000 dollars; unit values in dollars per unit; shares in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
U.S. shipments	Quantity	***	***	***	***	***
Export shipments	Quantity	***	***	***	***	***
Total shipments	Quantity	***	***	***	***	***
U.S. shipments	Value	***	***	***	***	***
Export shipments	Value	***	***	***	***	***
Total shipments	Value	***	***	***	***	***
U.S. shipments	Unit value	***	***	***	***	***
Export shipments	Unit value	***	***	***	***	***
Total shipments	Unit value	***	***	***	***	***
U.S. shipments	Share of quantity	***	***	***	***	***
Export shipments	Share of quantity	***	***	***	***	***
Total shipments	Share of quantity	***	***	***	***	***
U.S. shipments	Share of value	***	***	***	***	***
Export shipments	Share of value	***	***	***	***	***
Total shipments	Share of value	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table G-3
Mattresses: U.S. producers' inventories and their ratio to select items excluding U.S. producer * , by period**

Quantity in units; ratios in percent

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
End-of-period inventory quantity	***	***	***	***	***
Inventory ratio to U.S. production	***	***	***	***	***
Inventory ratio to U.S. shipments	***	***	***	***	***
Inventory ratio to total shipments	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table G-4**Mattresses: U.S. producers' employment related information excluding U.S. producer ***, by item and period**

Item	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Production and related workers (PRWs) (number)	***	***	***	***	***
Total hours worked (1,000 hours)	***	***	***	***	***
Hours worked per PRW (hours)	***	***	***	***	***
Wages paid (\$1,000)	***	***	***	***	***
Hourly wages (dollars per hour)	***	***	***	***	***
Productivity (units per 1,000 hours)	***	***	***	***	***
Unit labor costs (dollars per unit)	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table G-5
Mattresses: Apparent U.S. consumption and market shares based on quantity data excluding U.S. producer *, by source and period**

Quantity in units; share in percent

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Included U.S. producers	Quantity	***	***	***	***	***
Excluded U.S. producers	Quantity	***	***	***	***	***
All U.S. producers	Quantity	15,557,694	16,965,477	14,030,332	3,833,903	3,279,494
Bosnia and Herzegovina	Quantity	---	2,276	209,547	50,898	8,287
Bulgaria	Quantity	26,131	556,291	243,958	100,253	14,705
Burma	Quantity	194	11,292	155,943	30,870	146,463
India	Quantity	6,128	227,291	269,256	84,622	21,048
Indonesia	Quantity	4,072,129	3,745,766	4,318,186	1,226,707	1,008,383
Italy	Quantity	211,615	219,877	96,641	23,007	9,586
Kosovo	Quantity	43,752	984,783	1,582,906	456,520	340,960
Mexico	Quantity	1,311,342	3,160,589	3,359,568	887,653	821,809
Philippines	Quantity	137,519	374,187	412,669	107,646	48,010
Poland	Quantity	213,491	370,336	553,426	92,027	45,568
Slovenia	Quantity	84,000	230,672	225,314	97,906	6,503
Spain	Quantity	19,589	479,638	461,827	109,015	55,504
Taiwan	Quantity	305,533	1,499,615	1,489,028	438,931	189,621
Subject sources	Quantity	6,431,423	11,862,613	13,378,269	3,706,055	2,716,447
Nonsubject sources	Quantity	10,555,122	2,800,757	1,982,571	763,495	391,097
All import sources	Quantity	16,986,545	14,663,370	15,360,840	4,469,550	3,107,544
All sources	Quantity	32,544,239	31,628,847	29,391,172	8,303,453	6,387,038
Included U.S. producers	Share	***	***	***	***	***
Excluded U.S. producers	Share	***	***	***	***	***
All U.S. producers	Share	47.8	53.6	47.7	46.2	51.3
Bosnia and Herzegovina	Share	---	0.0	0.7	0.6	0.1
Bulgaria	Share	0.1	1.8	0.8	1.2	0.2
Burma	Share	0.0	0.0	0.5	0.4	2.3
India	Share	0.0	0.7	0.9	1.0	0.3
Indonesia	Share	12.5	11.8	14.7	14.8	15.8
Italy	Share	0.7	0.7	0.3	0.3	0.2
Kosovo	Share	0.1	3.1	5.4	5.5	5.3
Mexico	Share	4.0	10.0	11.4	10.7	12.9
Philippines	Share	0.4	1.2	1.4	1.3	0.8
Poland	Share	0.7	1.2	1.9	1.1	0.7
Slovenia	Share	0.3	0.7	0.8	1.2	0.1
Spain	Share	0.1	1.5	1.6	1.3	0.9
Taiwan	Share	0.9	4.7	5.1	5.3	3.0
Subject sources	Share	19.8	37.5	45.5	44.6	42.5
Nonsubject sources	Share	32.4	8.9	6.7	9.2	6.1
All import sources	Share	52.2	46.4	52.3	53.8	48.7
All sources	Share	100.0	100.0	100.0	100.0	100.0

Source: Compiled from data submitted in response to Commission questionnaires and official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series.

Table G-6
Mattresses: Apparent U.S. consumption and market shares based on value data excluding U.S. producer *, by source and period**

Value in 1,000 dollars; share in percent

Source	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Included U.S. producers	Value	***	***	***	***	***
Excluded U.S. producers	Value	***	***	***	***	***
All U.S. producers	Value	4,446,351	5,707,211	5,280,607	1,340,070	1,249,534
Bosnia and Herzegovina	Value	---	417	26,589	6,754	833
Bulgaria	Value	2,033	43,527	22,572	9,766	1,278
Burma	Value	4	1,087	20,147	4,326	11,426
India	Value	298	28,581	27,929	9,797	2,920
Indonesia	Value	402,739	398,031	456,518	146,523	101,108
Italy	Value	30,575	34,467	19,002	3,869	3,048
Kosovo	Value	4,692	102,135	149,793	43,972	26,929
Mexico	Value	111,877	291,992	385,158	93,827	105,595
Philippines	Value	6,577	30,601	32,467	9,491	3,331
Poland	Value	7,144	14,201	41,219	5,032	2,483
Slovenia	Value	8,483	25,770	24,480	10,038	569
Spain	Value	2,195	63,501	62,165	16,440	7,004
Taiwan	Value	34,283	180,742	172,203	56,657	12,607
Subject sources	Value	610,898	1,215,052	1,440,241	416,492	279,131
Nonsubject sources	Value	990,127	202,605	156,864	55,696	28,513
All import sources	Value	1,601,026	1,417,657	1,597,104	472,188	307,645
All sources	Value	6,047,377	7,124,868	6,877,711	1,812,258	1,557,179
Included U.S. producers	Share	***	***	***	***	***
Excluded U.S. producers	Share	***	***	***	***	***
All U.S. producers	Share	73.5	80.1	76.8	73.9	80.2
Bosnia and Herzegovina	Share	---	0.0	0.4	0.4	0.1
Bulgaria	Share	0.0	0.6	0.3	0.5	0.1
Burma	Share	0.0	0.0	0.3	0.2	0.7
India	Share	0.0	0.4	0.4	0.5	0.2
Indonesia	Share	6.7	5.6	6.6	8.1	6.5
Italy	Share	0.5	0.5	0.3	0.2	0.2
Kosovo	Share	0.1	1.4	2.2	2.4	1.7
Mexico	Share	1.9	4.1	5.6	5.2	6.8
Philippines	Share	0.1	0.4	0.5	0.5	0.2
Poland	Share	0.1	0.2	0.6	0.3	0.2
Slovenia	Share	0.1	0.4	0.4	0.6	0.0
Spain	Share	0.0	0.9	0.9	0.9	0.4
Taiwan	Share	0.6	2.5	2.5	3.1	0.8
Subject sources	Share	10.1	17.1	20.9	23.0	17.9
Nonsubject sources	Share	16.4	2.8	2.3	3.1	1.8
All import sources	Share	26.5	19.9	23.2	26.1	19.8
All sources	Share	100.0	100.0	100.0	100.0	100.0

Source: Compiled from data submitted in response to Commission questionnaires and official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed August 11, 2023. Imports are based on the imports for consumption data series.

Table G-7
Mattresses: U.S. producers' results of operations excluding U.S. producer *, by item and period**

Quantity in units; value in 1,000 dollars; ratio in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Total net sales	Quantity	***	***	***	***	***
Total net sales	Value	***	***	***	***	***
COGS: Raw materials	Value	***	***	***	***	***
COGS: Direct labor	Value	***	***	***	***	***
COGS: Other factory	Value	***	***	***	***	***
COGS: Total	Value	***	***	***	***	***
Gross profit or (loss)	Value	***	***	***	***	***
SG&A expenses	Value	***	***	***	***	***
Operating income or (loss)	Value	***	***	***	***	***
Other expense / (income), net	Value	***	***	***	***	***
Net income or (loss)	Value	***	***	***	***	***
Depreciation/a mortization	Value	***	***	***	***	***
Cash flow	Value	***	***	***	***	***
COGS: Raw materials	Ratio to NS	***	***	***	***	***
COGS: Direct labor	Ratio to NS	***	***	***	***	***
COGS: Other factory	Ratio to NS	***	***	***	***	***
COGS: Total	Ratio to NS	***	***	***	***	***
Gross profit	Ratio to NS	***	***	***	***	***
SG&A expense	Ratio to NS	***	***	***	***	***
Operating income or (loss)	Ratio to NS	***	***	***	***	***
Net income or (loss)	Ratio to NS	***	***	***	***	***

Table continued.

Table G-7 Continued**Mattresses: U.S. producers' results of operations excluding one U.S. producer ***, by item and period**

Shares in percent; unit values in dollars per unit; count in number of firms reporting

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
COGS: Raw materials	Share	***	***	***	***	***
COGS: Direct labor	Share	***	***	***	***	***
COGS: Other factory	Share	***	***	***	***	***
COGS: Total	Share	***	***	***	***	***
Total net sales	Unit value	***	***	***	***	***
COGS: Raw materials	Unit value	***	***	***	***	***
COGS: Direct labor	Unit value	***	***	***	***	***
COGS: Other factory	Unit value	***	***	***	***	***
COGS: Total	Unit value	***	***	***	***	***
Gross profit or (loss)	Unit value	***	***	***	***	***
SG&A expenses	Unit value	***	***	***	***	***
Operating income or (loss)	Unit value	***	***	***	***	***
Net income or (loss)	Unit value	***	***	***	***	***
Operating losses	Count	***	***	***	***	***
Net losses	Count	***	***	***	***	***
Data	Count	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

Table G-8
Mattresses: Changes in AUVs between comparison periods excluding one U.S. producer ***

Changes in percent

Item	2020-22	2020-21	2021-22	Jan-Mar 2022-23
Total net sales	▲***	▲***	▲***	▲***
COGS: Raw materials	▲***	▲***	▲***	▲***
COGS: Direct labor	▲***	▲***	▲***	▲***
COGS: Other factory	▲***	▲***	▲***	▲***
COGS: Total	▲***	▲***	▲***	▲***

Table continued.

Table G-8 Continued
Mattresses: Changes in average unit values between comparison periods excluding U.S. producer ***

Changes in dollars per unit

Item	2020-22	2020-21	2021-22	Jan-Mar 2022-23
Total net sales	▲***	▲***	▲***	▲***
COGS: Raw materials	▲***	▲***	▲***	▲***
COGS: Direct labor	▲***	▲***	▲***	▲***
COGS: Other factory	▲***	▲***	▲***	▲***
COGS: Total	▲***	▲***	▲***	▲***
Gross profit or (loss)	▲***	▲***	▲***	▲***
SG&A expense	▲***	▲***	▲***	▼***
Operating income or (loss)	▼***	▲***	▼***	▲***
Net income or (loss)	▼***	▲***	▼***	▲***

Source: Compiled from data submitted in response to Commission questionnaires.

Table G-9
Mattresses: Capital expenditures, R&D expense, net assets and operating return on assets of U.S. producers excluding U.S. producer *, by item and period**

Value in 1,000 dollars; ratio in percent

Item	Measure	2020	2021	2022	Jan-Mar 2022	Jan-Mar 2023
Capital expenditures	Value	***	***	***	***	***
R&D expenses	Value	***	***	***	***	***
Net assets	Value	***	***	***	***	***
Return on assets	Ratio	***	***	***	***	***

Source: Compiled from data submitted in response to Commission questionnaires.

