

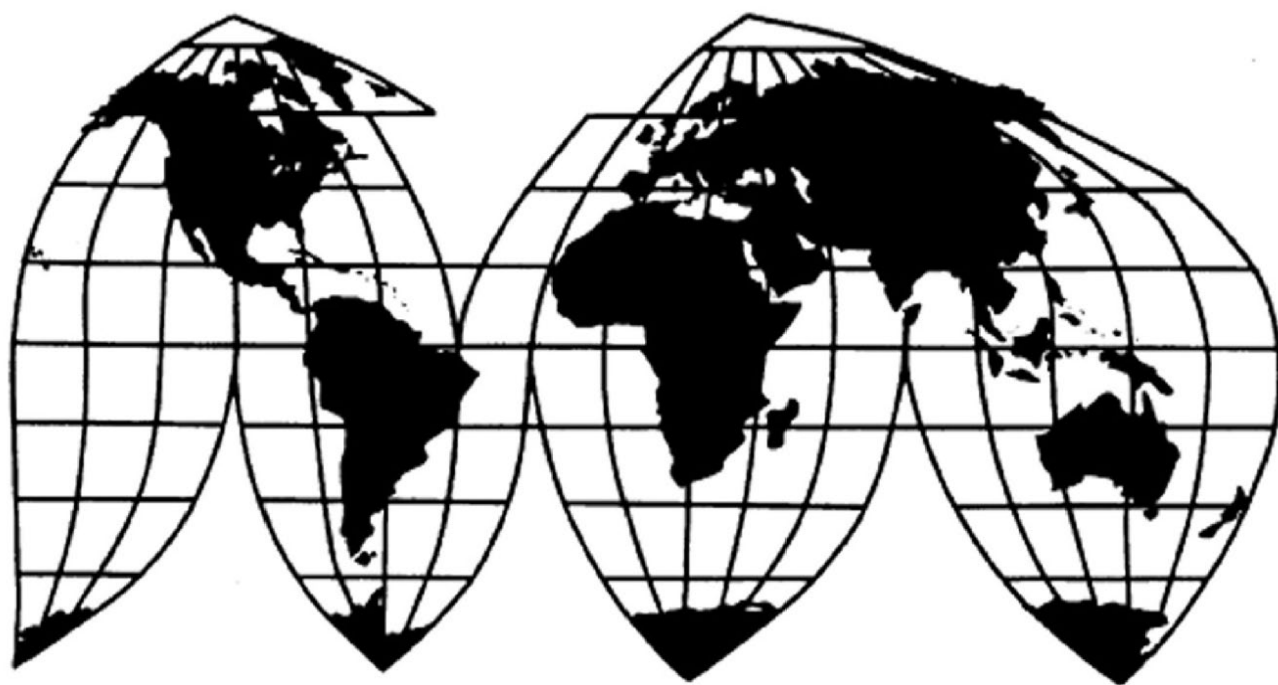
Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan

Investigation Nos. 731-TA-1629-1631, 1633, 1636-1638, and 1640 (Final)

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COMMISSIONERS

Amy A. Karpel, Chair
David S. Johanson
Rhonda K. Schmidlein
Jason E. Kearns

Catherine DeFilippo
Director of Operations

Staff assigned

Mary Messer, Investigator
Brennan Taylor, Industry Analyst
Tana von Kessler, Economist
Emily Kim, Accountant
Jessica Lee, Accountant
Christine Lee, Statistician
Jane Dempsey, Attorney
Douglas Corkran, Supervisory Investigator

Address all communications to
Secretary to the Commission
United States International Trade Commission
Washington, DC 20436

U.S. International Trade Commission

Washington, DC 20436
www.usitc.gov

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Note.—Information that would reveal confidential operations of individual concerns may not be published.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. 731-TA-1629-1631, 1633, 1636-1638, and 1640 (Final)

Mattresses from Bosnia and Herzegovina, Bulgaria,
Burma, Italy, Philippines, Poland, Slovenia, 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 an industry in the United States is materially injured by reason of imports of mattresses from Bosnia and Herzegovina, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, 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 have been found by the U.S. Department of Commerce (“Commerce”) to be sold in the United States at less than fair value (“LTFV”).^{2 3}

BACKGROUND

The Commission instituted these investigations effective July 28, 2023, following receipt of petitions filed with the Commission and Commerce 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

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

² 89 FR 42448 (Bosnia and Herzegovina), 89 FR 42443 (Bulgaria), 89 FR 42427 (Burma), 89 FR 42429 (Italy), 89 FR 42432 (Philippines), 89 FR 42435 (Poland), 89 FR 42437 (Slovenia), 89 FR 42439 (Taiwan), May 15, 2024.

³ The Commission finds that imports subject to Commerce’s affirmative critical circumstances determinations on Burma are likely to undermine seriously the remedial effect of the antidumping duty order. Commissioner David S. Johanson dissents with respect to the Commission’s affirmative critical circumstances finding on imports of mattresses from Burma. The Commission also finds that imports subject to Commerce’s affirmative critical circumstances determinations on Bosnia and Herzegovina, Italy, Philippines, and Taiwan are not likely to undermine seriously the remedial effect of the antidumping duty orders. Commissioner Jason E. Kearns dissents with respect to the Commission’s negative critical circumstances finding on imports of mattresses from Bosnia and Herzegovina.

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. The Commission scheduled the final phase of the investigations following notification of preliminary determinations by Commerce that imports of mattresses from Bosnia and Herzegovina, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan were being sold at LTFV within the meaning of § 733(b) of the Act (19 U.S.C. 1673b(b)). Notice of the scheduling of the final phase of the Commission's investigations and of a public hearing 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 March 6, 2024 (89 FR 16026). The Commission conducted its hearing on May 9, 2024. All persons who requested the opportunity were permitted to participate.

Views of the Commission

Based on the record in the final phase of these investigations, we determine that an industry in the United States is materially injured by reason of mattresses from Bosnia and Herzegovina (“Bosnia”), Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan found by the U.S. Department of Commerce (“Commerce”) to be sold in the United States at less than fair value. We find that critical circumstances exist with respect to imports of mattresses from Burma that are subject to Commerce’s final affirmative critical circumstances determination.¹ We also find that critical circumstances do not exist with respect to imports of mattresses from Bosnia, Italy, Philippines, and Taiwan that are subject to Commerce’s final affirmative critical circumstances determinations.²

I. Background

The antidumping duty petitions on imports of mattresses from Bosnia, Bulgaria, Burma, India, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan and countervailing duty petition on imports of mattresses from Indonesia 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”); and Tempur Sealy International, Inc. (“Tempur Sealy”), which are domestic producers of mattresses; the International Brotherhood of Teamsters; and United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union AFL-CIO (“United Steel Workers”), which are unions representing workers at domestic mattress factories (collectively, “petitioners”).³ Representatives from Brooklyn Bedding, Corsicana, FXI, Kolcraft, Leggett & Platt, Serta Simmons, Tempur Sealy, and United Steel Workers appeared at the hearing accompanied by counsel. Petitioners also jointly submitted prehearing and posthearing briefs.⁴

¹ Commissioner Johanson has made a negative critical circumstances finding with respect to imports of mattresses from Burma. See Separate Views of Commissioner David S. Johanson.

² Commissioner Kearns has made an affirmative critical circumstances finding with respect to imports of mattresses from Bosnia. See Separate Views of Commissioner Jason E. Kearns.

³ Confidential Report, Memorandum INV-WW-053 (May 29, 2024) (“CR”) and Public Report, USITC Pub. 5520 (June 2024) (“PR”) at I-1.

⁴ Petitioners Prehearing Br. (May 3, 2024), EDIS Doc. 820437; Petitioners Posthearing Br. (May 16, 2024), EDIS Doc. 821658.

Several respondent parties participated in the final phase of these investigations. Representatives from CVB, Inc. (“CVB”) and Cozy Comfort LLC (“Cozy Comfort”), U.S. importers of subject merchandise,⁵ appeared at the hearing accompanied by counsel and submitted prehearing and posthearing briefs.⁶ In addition, Easy Rest dba Global Home Imports (“Global Home”), Lakewood Candies dba Milliard Brands (“Milliard”), and Resource Furniture, also U.S. importers of subject merchandise,⁷ submitted prehearing briefs.⁸ Milliard also filed a posthearing brief as did Ureblock, S.A. de C.V. (“Ureblock”); Poliuretanos, S.A. de C.V.; and Espumas Industriales Monterrey, S.A. De C.V., foreign producers and exporters of subject merchandise from Mexico (collectively “Mexican respondents”).⁹

The investigation schedules became staggered when Commerce postponed the final determinations for its antidumping duty investigations regarding mattresses from India, Kosovo, Mexico, and Spain¹⁰ and countervailing duty investigation regarding mattresses

⁵ CVB imported mattresses from ***, and Cozy Comfort imported merchandise from Indonesia and Taiwan. CVB U.S. Importer Questionnaire Response; Cozy Comfort Prehearing Br. at 1 (May 3, 2024), EDIS Doc. 820387.

⁶ CVB Prehearing Br. (May 3, 2024), EDIS Doc. 820424; CVB Posthearing Br. (May 16, 2024), EDIS Doc. 821622; Cozy Comfort Prehearing Br.; Cozy Comfort Posthearing Br. (May 16, 2024), EDIS Doc. 821625.

⁷ Global Home imported mattresses from ***, Milliard imported mattresses from ***, and Resource Furniture imported mattresses from **. Global Home, Milliard, and Resource Furniture U.S. Importer Questionnaire Responses.

⁸ Global Home Prehearing Br. (May 3, 2024), EDIS Doc. 820429; Milliard Prehearing Br. (May 3, 2024), EDIS Doc. 820394; Resource Furniture Prehearing Br. (May 3, 2024), EDIS Doc. 820396.

⁹ Milliard Posthearing Br. (May 16, 2024), EDIS Doc. 821662; Mexican Respondents Posthearing Br. (May 16, 2024), EDIS Doc. 821660.

¹⁰ See, e.g., *Mattresses from India: Preliminary Affirmative Determination of Sales at Less than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 89 Fed. Reg. 15,140 (Mar. 1, 2024); *Mattresses from Kosovo: Preliminary Affirmative Determination of Sales at Less than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 89 Fed. Reg. 15,132 (Mar. 1, 2024); *Mattresses from Mexico: Postponement of Final Determination of Sales at Less than Fair Value*, 89 Fed. Reg. 22,124 (Mar. 29, 2024); *Mattresses from Spain: Preliminary Affirmative Determination of Sales at Less than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 89 Fed. Reg. 15,126 (Mar. 1, 2024).

Indonesia,¹¹ but did not postpone the final determinations for its antidumping duty investigations regarding mattresses Bosnia, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan. As a result of this staggering, the Commission must make earlier determinations in the final phase of the antidumping duty investigations on mattresses from Bosnia, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan (the “leading investigations”) than in the final phase of the antidumping duty investigations regarding mattresses from India, Kosovo, Mexico, and Spain and countervailing duty investigation regarding mattresses from Indonesia (the “trailing investigations”). Specifically, under the statute, the Commission must make its final determinations in the leading investigations no later than July 1, 2024,¹² and its final determinations in the trailing investigations within 45 days of Commerce’s final determinations in the trailing investigations, or no later than August 29, 2024.¹³ Pursuant to the relevant

¹¹ *Mattresses from Indonesia: Preliminary Negative Countervailing Duty Determination and Alignment of Final Determination with the Final Antidumping Duty Determination*, 89 Fed. Reg. 57, 58 (Jan. 2, 2024). Commerce preliminarily calculated de minimis countervailable subsidies with respect to mattress imports from Indonesia and issued a preliminary negative countervailing duty determination. Nevertheless, the Commission decided to schedule the final phase of the countervailing duty investigation so that it may proceed concurrently with the antidumping duty investigations in the event that Commerce makes a final affirmative countervailing duty determination. *Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan: Scheduling of the Final Phase of the Countervailing Duty and Antidumping Duty Investigations*, 89 Fed. Reg. 16,026 (Mar. 6, 2024).

¹² Commerce made its final affirmative determinations in the leading investigations on May 15, 2024. *Mattresses from Bosnia and Herzegovina: Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,448 (May 15, 2024); *Mattresses from Bulgaria: Final Affirmative Determination of Sales at Less than Fair Value*, 89 Fed. Reg. 42,443 (May 15, 2024); *Mattresses from Burma: Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,427 (May 15, 2024); *Mattresses from Italy: Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,429 (May 15, 2024); *Mattresses from the Philippines: Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,432 (May 15, 2024); *Mattresses from Poland: Final Affirmative Determination of Sales at Less than Fair Value*, 89 Fed. Reg. 42,435 (May 15, 2024); *Mattresses from Slovenia: Final Affirmative Determination of Sales at Less than Fair Value*, 89 Fed. Reg. 42,437 (May 15, 2024); *Mattresses from Taiwan: Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part*, 89 Fed. Reg. 42,439 (May 15, 2024).

¹³ Commerce has postponed making its final determinations in the trailing investigations to no later than July 15, 2024. See, e.g., *Mattresses from India: Preliminary Affirmative Determination of Sales at Less than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 89 Fed. Reg. 15,140; *Mattresses from Indonesia: Preliminary Negative Countervailing Duty Determination and Alignment of Final Determination with the Final Antidumping Duty Determination*, 89 Fed. Reg. 57. The Commission’s final determinations in those trailing investigations must be made (Continued...)

statutory provision, the record for the trailing investigations will be the same as the leading investigations, except that the Commission shall include in the record Commerce's final antidumping and countervailing duty determinations and the parties' final comments concerning Commerce's determinations.¹⁴

U.S. industry data are based on the questionnaire responses of 53 U.S. mattress producers, accounting for the large majority of U.S. production of mattresses in 2023.¹⁵ U.S. import data are based on official import statistics (which were used to calculate subject import volume and apparent U.S. consumption) and the questionnaire responses of 80 U.S. importers, accounting for *** percent of U.S. imports from subject sources, *** percent of U.S. imports from nonsubject sources less Indonesia, and *** percent of U.S. imports from Indonesia subject to investigation but for which Commerce has preliminarily issued a negative determination, in 2023.¹⁶ Foreign industry data and related information are based on the questionnaire responses of three producers/exporters in India, estimated to have accounted for approximately *** percent of production of subject merchandise in India in 2023; three producers/exporters in Indonesia, estimated to have accounted for approximately *** percent of production of subject merchandise in Indonesia in 2023; seven producers/exporters in Italy, estimated to have accounted for approximately 30.0 percent of production of subject merchandise in Italy in 2023; one producer/exporter in Kosovo, estimated to have accounted for *** percent of production of subject merchandise in Kosovo in 2023; eight producers/exporters in Mexico, estimated to have accounted for approximately 53.0 percent of production of subject merchandise in Mexico in 2023; one producer/exporter in the Philippines, estimated to have accounted for approximately *** percent of production of subject merchandise in the Philippines in 2023; one producer/exporter in Poland, estimated to have accounted for *** percent of production of subject merchandise in Poland in 2023; two producers/exporters in Spain, estimated to have accounted for approximately *** percent of production of subject merchandise in Spain in 2023; and three producers/exporters in Taiwan, which did not provide estimates of their share of production of subject merchandise in Taiwan

within 45 days after Commerce's affirmative final determinations. 19 U.S.C. §§ 1671d(b)(2)(B), 1673d(b)(2)(B).

¹⁴ 19 U.S.C. § 1677(7)(G)(iii).

¹⁵ CR/PR at I-5.

¹⁶ CR/PR at IV-1-2. Official U.S. import statistics under the 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, may include U.S. imports of items that are outside the scope of these investigations (e.g., mattress covers) and may not account for certain in-scope mattresses that are imported under other HTS numbers, although these quantities are not substantial. CR/PR at I-5 n.7.

in 2023.¹⁷ Because the Commission did not receive questionnaire responses from any foreign producers in Bosnia, Bulgaria, Burma, or Slovenia, the information available on these subject industries includes information submitted by the parties and public information compiled by the Commission.¹⁸

II. Domestic Like Product

A. In General

In determining whether an industry in the United States is materially injured or threatened with material injury by reason of imports of subject merchandise, the Commission first defines the “domestic like product” and the “industry.”¹⁹ 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.”²⁰ 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.”²¹

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.²² 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.”²³ The Commission then defines the domestic like product in light of the imported articles Commerce has identified.²⁴ The decision regarding the

¹⁷ CR/PR at Table VII-1.

¹⁸ CR/PR at Table VII-1.

¹⁹ 19 U.S.C. § 1677(4)(A).

²⁰ 19 U.S.C. § 1677(4)(A).

²¹ 19 U.S.C. § 1677(10).

²² 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).

²³ *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. 2020) (the statute requires the Commission to start with Commerce’s subject merchandise in reaching its own like product determination).

²⁴ *Cleo*, 501 F.3d at 1298 n.1 (“Commerce’s {scope} finding does not control the Commission’s (Continued...)”).

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 uses” on a case-by-case basis.²⁵ No single factor is dispositive, and the Commission may consider other factors it deems relevant based on the facts of a particular investigation.²⁶ The Commission looks for clear dividing lines among possible like products and disregards minor variations.²⁷

B. Product Description

Commerce defined the imported merchandise within the scope of these investigations as follows:

. . . {A}ll 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

{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).

²⁵ See, e.g., *Cleo Inc. v. United States*, 501 F.3d 1291, 1299 (Fed. Cir. 2007); *NEC Corp. v. Department 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).

²⁶ See, e.g., S. Rep. No. 96-249 at 90-91 (1979).

²⁷ *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.”).

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 (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.²⁸

Mattresses are a resilient material or combination of materials generally enclosed by ticking that are intended or promoted for sleeping on. 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.²⁹

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.³⁰

²⁸ Also excluded from the scope are certain merchandise related to certain hospital care setting surfaces. *Mattresses from Bosnia and Herzegovina, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,448; *Mattresses from Bulgaria, Final Affirmative Determination of Sales at Less than Fair Value*, 89 Fed. Reg. 42,443; *Mattresses from Burma, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,427; *Mattresses from Italy, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,429; *Mattresses from the Philippines, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,432; *Mattresses from Poland, Final Affirmative Determination of Sales at Less than Fair Value*, 89 Fed. Reg. 42,435; *Mattresses from Slovenia, Final Affirmative Determination of Sales at Less than Fair Value*, 89 Fed. Reg. 42,437; *Mattresses from Taiwan, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part*, 89 Fed. Reg. 42,439.

²⁹ CR/PR at I-17.

³⁰ CR/PR at I-17.

Mattresses are characterized as innerspring, non-innerspring, and hybrid mattresses depending on their components.³¹ Innerspring and hybrid mattresses have innerspring units consisting of interlocking metal coils on which layers of fabric, upholstery, and/or foam are attached.³² 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.³³ All three types of mattresses can be rolled and packed in boxes (known as mattresses-in-a-box (“MiBs”)) or sold flat (known as flat-packed mattresses (“FPMs”)).³⁴

C. Arguments of the Parties

Petitioners’ Arguments. Petitioners argue that the Commission should define a single domestic like product consisting of mattresses coextensive with the scope of the investigations.³⁵ In petitioners' view, the domestic like product consists of a continuum of mattresses of all sizes and types of packaging that share the same basic physical characteristics and uses, are interchangeable, and sold through similar channels of distribution.³⁶ Petitioners assert that significant “cross-shopping” occurs among mattress types, and that customers and producers generally consider all mattresses to be a single product.³⁷ They also emphasize that the same facilities produce all mattress types using the same general processes and employees, and that the prices of mattresses fall within a wide range.³⁸

Petitioners argue that that the Commission should reject Cozy Comfort’s request for the Commission to define its imported mechanically collapsible sofa bed mattresses (“MCSB mattresses”) that are part of the Seat-to-Sleep (“STS”) furniture component as a separate like product. Petitioners maintain that to the extent that there is no domestic production of MCSB mattresses, the most similar domestically produced product to Cozy Comfort’s imported product is the sleep sofa mattress, such as those produced by Leggett & Platt. They contend that like all other mattresses, sleep sofa mattresses share the same end use, are sold through similar channels of distribution, are perceived as similar to other mattresses by purchasers, use similar production processes, and are priced within a wide range.³⁹ Petitioners argue that the

³¹ CR/PR at I-19-21.

³² CR/PR at I-19-20.

³³ CR/PR at I-20-21.

³⁴ CR/PR at I-18, I-22.

³⁵ Petitioners Prehearing Br. at 2-7; Petitioners Posthearing Br. at 2-4.

³⁶ Petitioners Prehearing Br. at 2-4; Petitioners Posthearing Br. at 2-4.

³⁷ Petitioners Prehearing Br. at 5.

³⁸ Petitioners Prehearing Br. at 5.

³⁹ Petitioners Prehearing Br. at 6-7; Petitioners Posthearing Br. at 3-4, Exhibit 1 pp.1-2.

Commission should therefore continue to find a single domestic like product, that includes sleep sofa mattresses, as it did in the preliminary phase of these investigations.⁴⁰

Respondents' Arguments. Cozy Comfort argues that the Commission should define MCSB mattresses as a separate domestic like product. According to Cozy Comfort, the MCSB mattresses it imports are different from standard mattresses because they are produced using its proprietary Z-Square® Technology in the core component, are bolted permanently to the STS frame, and attached to a bi-direction transition controller, and have stricter requirements and specifications.⁴¹ Cozy Comfort maintains that there is no domestic production of MCSB mattresses, and acknowledges that Leggett & Platt's *** sleep sofa mattress is the domestically produced product most similar to Cozy Comfort's MCSB mattresses.⁴² While it argues that a clear dividing line exists between Leggett & Platt's sleep sofa mattress and other domestically produced mattresses, the arguments presented by Cozy Comfort focus on the differences between its imported MCSB mattresses and other mattress products, rather than on the distinctions between domestically produced sleep sofa mattresses and other mattresses, as the basis for its request for the Commission to define MCSB mattresses as a separate domestic like product.⁴³

D. Analysis

In its preliminary determinations, the Commission defined a single domestic like product consisting of all mattresses within the scope of the investigations. The Commission noted that it had defined a single domestic like product that was coextensive with the scope in its prior antidumping duty investigation on mattresses from China (*Mattresses I*)⁴⁴ and antidumping and countervailing duty investigations on mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam (*Mattresses II*).⁴⁵ The Commission observed that the scope of the *Mattresses I and II* investigations did not differ significantly in substance from the

⁴⁰ Petitioners Prehearing Br. at 6-7; Petitioners Posthearing Br. at 3-4, Exhibit 1 pp.1-2.

⁴¹ Cozy Comfort Prehearing Br. at 2-3; Cozy Comfort Posthearing Br. at 2.

⁴² Cozy Comfort Prehearing Br. at 4-6; Cozy Comfort Posthearing Br. at 4-5.

⁴³ Cozy Comfort Prehearing Br. at 4-6; Cozy Comfort Posthearing Br. at 4-10.

⁴⁴ *Mattresses from China*, Inv. No. 731-TA-1424 (Final), USITC Pub. 5000 at 9 (Dec. 2019) ("*Mattresses I*"); *Mattresses from China*, Inv. No. 731-TA-1424 (Preliminary), USITC Pub. 4842 at 8-11 (Nov. 2018).

⁴⁵ *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) ("*Mattresses II*"); *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).

scope of these investigations and found that there was no new information or argument on the record that would warrant a different domestic like product definition than in those prior investigations.⁴⁶

The Commission also considered in its preliminary determinations whether it should define MCSB mattresses to be a separate domestic like product.⁴⁷ In doing so, the Commission noted that it had rejected a similar argument advocated by Cozy Comfort in *Mattresses II*.⁴⁸ The Commission found that, as was the case in *Mattresses II*, there was no domestic production of MCSB mattresses like the ones imported by Cozy Comfort, and that the domestically produced article that was “most similar” to such a mattress was a domestically produced sleep sofa mattress. Noting that it had defined a single domestic like product coextensive with the scope in *Mattresses II*, the Commission further found that, in the absence of any new information on the record indicating that there had been any change in the characteristics and uses of sleep sofa mattresses since those prior mattresses investigations, sleep sofa mattresses continued to fall within a single domestic like product consisting of all mattresses covered by the scope.⁴⁹

The record in the final phase of these investigations does not contain any new information concerning the domestic like product factors that warrants changing the definition of the domestic like product.⁵⁰ The record continues to show that there is no domestic production of Cozy Comfort’s patented MCSB mattresses.⁵¹ Moreover, there is no new information on the record indicating any change in the pertinent characteristics and uses of sleep sofa mattresses, the domestically produced product that is undisputedly most similar to Cozy Comfort’s MCSB mattresses, that would justify inclusion of such mattresses in a single domestic like product coextensive with the scope.⁵²

⁴⁶ *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 at 14 (Sept. 2023) (“Preliminary Determinations”).

⁴⁷ Preliminary Determinations, USITC Pub. 5460 at 6-15.

⁴⁸ Preliminary Determinations, USITC Pub. 5460 at 14 (citing *Mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam*, USITC Pub. 5191 at 12).

⁴⁹ Preliminary Determinations, USITC Pub. 5460 at 12-15.

⁵⁰ See generally, CR/PR at I-11-19. Other than the addition of exclusions for certain merchandise related to certain hospital care setting surfaces, the final scope has not changed from the preliminary phase of the investigations.

⁵¹ CR/PR at I-25.

⁵² Notwithstanding the Commission’s preliminary determinations in which the Commission articulated that it must define a domestic like product that includes the domestically produced article “most similar” to the imported mattresses, Cozy Comfort did not ask the Commission to collect
(Continued...)

To the contrary, Leggett & Platt, the U.S. producer identified by Cozy Comfort as producing a sleep sofa mattress most similar to its MCSB mattresses, provided information in the final phase of these investigation confirming that all mattresses including the one identified as most similar to the MCSB mattress possessed the same physical characteristics and uses. Specifically, Leggett & Platt reported that, ***.⁵³ In addition, Leggett & Platt indicated that *** to retailers, distributors, and end users.⁵⁴ To the extent that there may be limited interchangeability between sleep sofa mattresses and other types of mattresses, this is not inconsistent with a continuum of mattress products.⁵⁵ Therefore, we continue to define a single domestic like product consisting of all mattresses, including sleep sofa mattresses, coextensive with the scope of the investigations.

III. 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.”⁵⁶ In defining the domestic

information on the six like product factors with respect to domestically produced sleep sofa mattresses. Cozy Comfort Comments on Draft Questionnaires (Nov. 13, 2023), EDIS Doc. 808366. Cozy Comfort’s prehearing and posthearing submissions also fail to provide substantial evidence that supports a conclusion that a clear dividing line exists between domestically produced sleep sofa mattresses and other mattress products. *See generally* Cozy Comfort Prehearing Br; Cozy Comfort Posthearing Br. Rather, Cozy Comfort compares features of its imported MCSB product to standard mattresses. *See id.*

⁵³ CR/PR at I-25-26; *see also* Petitioners Posthearing Br. at Exhibit 1 pp.1-2; *Mattresses II*, USITC Pub. 5191 at 12 (finding that “sleep sofa mattresses are a sleeping surface incorporated into a furniture that may {be} used for sitting or, when the mattresses is unfolded and fully extended on a retractable frame, sleeping”).

⁵⁴ CR/PR at I-25-26; Petitioners Posthearing Br. at Exhibit 1 pp.1-2. Leggett & Platt explains, for instance, that ***. CR/PR at I-26.

⁵⁵ *See, e.g.*, CR/PR at Table II-20 (market participants reporting on the interchangeability between different mattress types).

⁵⁶ 19 U.S.C. § 1677(4)(A).

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.

A. Related Parties

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.⁵⁷ Exclusion of such a producer is within the Commission's discretion based upon the facts presented in each investigation.⁵⁸

In its preliminary determinations, the Commission defined the domestic industry to include all U.S. producers of mattresses.⁵⁹ The Commission found that four U.S. producers, ***, were subject to possible exclusion under the related parties provision, three, ***, because they imported subject merchandise, and one, ***, because it was related to *** U.S. importers of subject merchandise, ***.⁶⁰ No parties argued for the exclusion of any of these U.S. producers.⁶¹ The Commission found that the primary interest of

⁵⁷ 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).

⁵⁸ 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), *aff'd*, 879 F. 3d 1377 (Fed. Cir. 2018); see also *Torrington Co. v. United States*, 790 F. Supp. at 1168.

⁵⁹ Preliminary Determinations, USITC Pub. 5460 at 15-20.

⁶⁰ Preliminary Determinations, USITC Pub. 5460 at 16-20; Confidential Preliminary Views, EDIS Doc. 804518 at 20-21.

⁶¹ Preliminary Determinations, USITC Pub. 5460 at 17.

*** each appeared to be in domestic production. It further found that *** made substantial capital investments in its domestic production operations during the period of investigation and that there was no evidence on the record indicating that ***'s affiliation with *** U.S. importers shielded its operations from subject import competition.⁶² In addition, the Commission found that there was no indication in the record that inclusion of any of the four firms would skew the data for the domestic industry or mask injury to the industry. In light of this, and in the absence of any argument to the contrary, the Commission found that appropriate circumstances did not exist to exclude any of the firms from the domestic industry.⁶³

In the final phase of the investigations, the same four U.S. producers, ***, are subject to possible exclusion under the related parties provision.⁶⁴ Three U.S. producers, ***, are subject to possible exclusion under the related parties provision because they imported subject merchandise during the January 2021-December 2023 period of investigation ("POI").⁶⁵ In addition to importing subject merchandise, *** is affiliated with ***, a U.S. importer of subject merchandise,⁶⁶ and *** owns ***, a subject

⁶² Preliminary Determinations, USITC Pub. 5460 at 16-20; Confidential Preliminary Views, EDIS Doc. 804518 at 20-26.

⁶³ Preliminary Determinations, USITC Pub. 5460 at 16-20.

⁶⁴ U.S. producer *** reported that it has a ***. *** U.S. Producer Questionnaire Response at I-7. However, *** did not export subject merchandise to the United States during the period of investigation as would be necessary for *** to qualify for possible exclusion under the related parties provision. *** Foreign Producer Questionnaire Response at II-9.

⁶⁵ *** also reports that it is ***, which is an affiliate of ***, but this acquisition occurred on ***, outside the POI. CR/PR at III-7 n.6.

⁶⁶ *** U.S. Producer Questionnaire Response at I-6. *** states that *** is an "affiliated importer." See *id.* The record does not contain any other information regarding this relationship, including the percentage of ownership. Our domestic industry analysis for *** is premised on the assumption that there is a sufficient degree of control between or over *** and *** for them to qualify as related parties based on this affiliation.

We further note that *** purchased mattresses from Indonesia during the POI, totaling *** mattresses in 2021, *** mattresses in 2022, and *** mattresses in 2023. *** U.S. Producer Questionnaire Response at II-15-16; CR/PR at Table III-17. Because Commerce has issued a negative preliminary countervailing duty determination on mattresses from Indonesia, ***'s purchases do not currently qualify as purchases of subject merchandise. *Mattresses from Indonesia: Preliminary Negative Countervailing Duty Determination and Alignment of Final Determination with the Final Antidumping Duty Determination*, 89 Fed. Reg. 57.

producer and exporter of mattresses in Mexico.⁶⁷ U.S. producer *** qualifies as a related party by virtue of its affiliation with ***, U.S. importers of mattresses from various subject countries, ***.⁶⁸ We consider below whether appropriate circumstances exist to exclude *** from the domestic industry.

1. Arguments of the Parties

Petitioners' Arguments. Petitioners argue that appropriate circumstances exist to exclude three U.S. producers, ***, from the domestic industry under the related parties provision.⁶⁹ With respect to ***, petitioners argue that *** and that *** subject imports as a share of their collective domestic production ranged from *** percent to *** percent during the POI. Petitioners additionally contend that ***, and that when ***, the ratios to domestic production ranged from *** percent to *** percent.⁷⁰ Petitioners emphasize that ***, and that ***, suggesting, in petitioners' view, that *** benefitted from their subject imports and purchases.⁷¹

Regarding ***, petitioners argue that the subject mattresses imported by its related U.S. importers *** its domestic production of mattresses, with ratios

⁶⁷ *** U.S. Producer Questionnaire Response at I-7.

⁶⁸ *** U.S. Producer Questionnaire Response at I-5-7; *** U.S. Importer Questionnaire Responses at I-3. The record indicates that *** is also related to ***, a producer and exporter of mattresses in Indonesia. *** U.S. Producer Questionnaire Response at I-7. Moreover, the Commission has found *** to be related to a third U.S. importer, ***, which imported mattresses from Indonesia and not from any other country subject to these investigations during the POI. Preliminary Determinations, USITC Pub. 5460 at 16-17; Confidential Preliminary Views, at 20-21; *** U.S. importer Questionnaire Response. Because Commerce has issued a negative preliminary countervailing duty determination on mattresses from Indonesia, *** and *** currently do not qualify as a producer/exporter and U.S. importer of subject merchandise, respectively. *Mattresses from Indonesia: Preliminary Negative Countervailing Duty Determination and Alignment of Final Determination with the Final Antidumping Duty Determination*, 89 Fed. Reg. 57.

⁶⁹ Petitioners Prehearing Br. at 8-11; Petitioners Posthearing Br. at 4-5, Exhibit 1 at p.3.

⁷⁰ Petitioners Prehearing Br. at 9; Petitioners Posthearing Br. at 4.

⁷¹ Petitioners Prehearing Br. at 9-10; Petitioners Posthearing Br. at 4, Exhibit 1 at p.3.

ranging from *** percent to *** percent during the POI. According to petitioners, the large volume of subject imports benefitted ***, resulting in its *** financial performance over the POI.⁷²

Respondents' Arguments. CVB argues that, as was the case in the preliminary phase of the investigations, appropriate circumstances do not exist to exclude any U.S. producer from the domestic industry.⁷³ Regarding the three firms that petitioners argue should be excluded, ***, CVB observes that each ***. CVB additionally asserts that these three firms *** supplied the expanding MiB segment and collectively invested \$*** into their U.S. production operations over the POI, which in CVB's view, explains their improved financial performance in contrast to other U.S. producers.⁷⁴

2. Analysis

***. *** accounted for *** percent of U.S. production of mattresses in 2023, and was the *** of the responding U.S. producers that year in terms of U.S. production volume.⁷⁵ It ***.⁷⁶ *** and its affiliate *** collectively imported subject merchandise from *** in 2022 and 2023, and from *** and *** in all three years of the POI.⁷⁷ ⁷⁸ Their total imports of subject merchandise during the POI were *** units in 2021, *** units in 2022, and *** units in 2023.⁷⁹ *** U.S. production of mattresses declined from *** units in 2021 to *** units in 2022, and then increased to *** units

⁷² Petitioners Prehearing Br. at 10-11; Petitioners Posthearing Br. at 4-5, Exhibit 1 at p.3.

⁷³ CVB Posthearing Br. at Answers to Commission Questions pp.42-47.

⁷⁴ CVB Posthearing Br. at Answers to Commission Questions pp.42-45.

⁷⁵ CR/PR at Table III-1.

⁷⁶ CR/PR at Table III-1.

⁷⁷ CR/PR at Table III-12; *** importer questionnaire response combines U.S. import data for ***. CR/PR at Table III-12 note.

⁷⁸ Petitioners assert that *** and *** are related parties, but *** acquisition of *** occurred on ***, outside the POI. CR/PR at III-7 n.6. Consequently, *** and *** are not related parties upon this basis for purposes of these investigations. Nor do we find that *** controlled a subject producer and exporter of subject merchandise through its purchases as petitioners claim. As previously noted, all of *** purchases consisted of mattresses from Indonesia, which currently do not qualify as subject merchandise in light of Commerce's negative preliminary countervailing duty determination. CR/PR at Table III-17.

⁷⁹ CR/PR at Table III-12.

in 2023.⁸⁰ The ratio of *** and its affiliate's subject imports to its domestic production was *** percent in 2021, *** percent in 2022, and *** percent in 2023.⁸¹ *** explained its reasons for importing as follows: ***.⁸² As it further explained, however, ***.⁸³ The firm reported capital expenditures totaling \$*** in 2021, \$*** in 2022, and \$*** in 2023.⁸⁴

*** domestic production increased between 2021 and 2023, as it made *** capital investments in its domestic production operations that included ***.⁸⁵ As *** production increased, the imports of subject merchandise by *** and its affiliate decreased, causing the ratio of their subject imports to *** domestic production to decline significantly over the period to a low level. Thus, the record indicates that *** primary interest appears to be in domestic production. Moreover, the record does not indicate that the imports of subject merchandise by *** or *** affiliation with a U.S. importer of subject merchandise benefitted or shielded *** domestic production operations to an extent that its inclusion would mask injury to the domestic industry. In light of this, we find that appropriate circumstances do not exist to exclude *** from the domestic industry.

***. ***, accounted for *** percent of U.S. production of mattresses in 2023, and was the *** of the responding U.S. producers that year in terms of U.S. production volume.⁸⁶ It imported subject merchandise from *** in all three years of the POI, totaling *** units in 2021, *** units in 2022, and *** units in 2023. *** U.S. production of mattresses decreased from *** units in 2021 to *** units in 2022, and then increased to *** units in 2023. The ratio of its subject imports to its domestic

⁸⁰ CR/PR at Table III-12.

⁸¹ CR/PR at Table III-12.

⁸² *** U.S. Importer Questionnaire Response at II-4.

⁸³ *** U.S. Importer Questionnaire Response at II-4.

⁸⁴ CR/PR at Table VI-8.

⁸⁵ CR/PR at Table VI-9.

⁸⁶ CR/PR at Table III-1.

production was *** percent in 2021, *** percent in 2022, and *** percent in 2023.⁸⁷ *** indicated that its reason for importing was that it ***.⁸⁸ The firm reported capital expenditures totaling \$*** in 2021, \$*** in 2022, and \$*** in 2023.⁸⁹

Although *** ratio of subject imports to domestic production increased over the POI, the ratio was *** and *** also increased its domestic production and made significant capital investments in its domestic production operations, which included ***.⁹⁰ This, along with its *** suggests that *** primary interest is in domestic production. In addition, the record does not indicate that *** imports of subject merchandise or its control of *** benefitted or shielded *** domestic production operations to an extent that its inclusion would mask injury to the domestic industry.⁹¹ In light of this, and the absence of any contrary argument, we find that appropriate circumstances do not exist to exclude *** from the domestic industry.

***. *** accounted for *** percent of U.S. production of mattresses in 2023, and was the *** of the responding U.S. producers that year in terms of U.S. production volume.⁹² The firm ***.⁹³ It ***.⁹⁴ The ratio of its subject imports from Mexico to its domestic production was *** percent in 2022 and *** percent in 2023.⁹⁵ ⁹⁶ *** indicated that its reason for

⁸⁷ CR/PR at Table III-13.

⁸⁸ *** U.S. Importer Questionnaire Response at II-4.

⁸⁹ CR/PR at Table VI-8.

⁹⁰ CR/PR at Table VI-9.

⁹¹ While ***'s operating income was *** than the industry average in every year of the POI, it is not possible to determine based on the information available that this is attributable to its imports from Mexico. CR/PR at Table VI-3.

⁹² CR/PR at Table III-1.

⁹³ *** U.S. Producer Questionnaire Response at II-2a.

⁹⁴ CR/PR at Table III-1.

⁹⁵ CR/PR at Table III-14. As previously indicated, ***. *** domestic production of mattresses increased from *** units in 2022 to *** units in 2023. *Id.*

⁹⁶ Petitioners assert that *** and *** are related parties, but *** acquisition of *** occurred on ***, outside the POI. CR/PR at III-7 n.6. Consequently, *** and *** are not related parties upon this basis for purposes of these investigations.

importing was that its “***.”⁹⁷

Given that *** ratio of subject imports to domestic production was ***, its primary interest appears to be in domestic production. Moreover, the record does not indicate that its importation of subject merchandise benefitted its operations such that its inclusion would mask injury to the domestic industry. In light of this, we find that appropriate circumstances do not exist to exclude *** from the domestic industry.

. *** accounted for *** percent of U.S. production of mattresses in 2023 and ranked among the smaller responding U.S. producers that year in terms of U.S. production volume.⁹⁸ The firm ***.⁹⁹ ***.¹⁰⁰ Firms affiliated with ***, ***, imported subject merchandise from *** in 2022 and 2023, from *** in 2021, from *** in 2022, and from *** in all three years of the POI. Total imports of subject merchandise by these affiliated firms during the POI were *** units in 2021, *** units in 2022, and *** units in 2023.¹⁰¹ The ratio of the subject imports *** to *** domestic production was *** percent in 2021, *** percent in 2022, and *** percent in 2023.¹⁰² The firm had capital expenditures totaling \$ in 2021, \$*** in 2022, and \$*** in 2023.¹⁰³

⁹⁷ *** U.S. Producer Questionnaire Response at II-4.

⁹⁸ CR/PR at Table III-1.

⁹⁹ *** U.S. Producer Questionnaire Response at II-2a.

¹⁰⁰ *** U.S. Producer Questionnaire Response at I-4.

¹⁰¹ CR/PR at Table III-15. Petitioners additionally identify *** and *** as being related parties. Petitioners Prehearing Br. at 10-11; Petitioners Posthearing Br. at 4-5. *** is a producer and exporter of mattresses in Indonesia, and *** is a U.S. importer of mattresses from Indonesia. *** Foreign Producer Questionnaire Response; *** U.S. importer Questionnaire Response. As previously noted, Commerce has issued a negative preliminary countervailing duty determination on mattresses from Indonesia. *Mattresses from Indonesia: Preliminary Negative Countervailing Duty Determination and Alignment of Final Determination with the Final Antidumping Duty Determination*, 89 Fed. Reg. 57. Consequently, *** and *** currently do not qualify as a producer/exporter and U.S. importer of subject merchandise, respectively.

¹⁰² CR/PR at Table III-15. *** domestic production of mattresses increased from *** units in 2021 to *** units in 2022, and then decreased to *** units in 2023. *See id.*

¹⁰³ *** U.S. Producer Questionnaire Response at III-13a.

*** began U.S. production during the POI and the ratio of the subject imports by its affiliates to its domestic production declined to a *** level at the end of the period. As *** made substantial capital investments in its domestic production operations during the POI, which included ***, it increased its domestic production and imported no subject merchandise itself.¹⁰⁴ The record does not indicate that the imports of subject merchandise by *** or *** affiliation with *** U.S. importers of subject merchandise benefitted or shielded its domestic production operations to an extent that its inclusion would mask injury to the domestic industry. In light of this, we find that appropriate circumstances do not exist to exclude *** from the domestic industry as a related party.

¹⁰⁴ *** U.S. Producer Questionnaire Response at III-13b. A company official for *** has indicated the importance of the firm's U.S. production facility: ***. CR/PR at III-31 n.24.

Accordingly, consistent with our definition of the domestic like product, define the domestic industry to include all domestic producers of mattresses.¹⁰⁵

IV. Negligible Imports

Section 771(24) of the Tariff Act, which defines “negligibility,” provides that imports from a subject country that are less than 3 percent of the volume of all such merchandise

¹⁰⁵ Two other U.S. producers, *** may qualify as related parties by virtue of their corporate relationships with a producer/exporter or U.S. importer of subject merchandise, respectively, during the POI. Specifically, *** reports that ***, a subject producer and exporter of mattresses in Poland, is a sister company, and *** reports that it is related to ***, a U.S. importer of subject merchandise from Spain. *** U.S. Producer Questionnaire Response at I-7; *** U.S. Producer Questionnaire Response at I-7. The record, however, does not contain information regarding whether there is a sufficient degree of control between or over these domestic producers and their affiliates for the producers to qualify as related parties.

We find that even if *** and *** were to qualify as a related party by virtue of their affiliations with a producer/exporter and U.S. importer of subject merchandise, respectively, appropriate circumstances do not exist to exclude them from the domestic industry. *** accounted for *** percent of U.S. production of mattresses in 2023, and ranked among the smaller responding U.S. producers that year in terms of U.S. production volume. CR/PR at Table III-1. ***. *** U.S. Producer Questionnaire Response at I-4. It neither imported nor purchased subject merchandise during the POI. *** U.S. Producer Questionnaire Response at II-16-18. Nor is there any evidence on the record that *** was shielded from subject import competition by reason of its affiliation with *** such that its inclusion would mask injury to the domestic industry.

*** accounted for *** percent of U.S. production of mattresses in 2023, and ranked among the smaller responding U.S. producers that year in terms of U.S. production volume. CR/PR at Table III-1. It *** the petitions. CR/PR at Table III-1. Although its affiliated U.S. importer, ***, did not submit a U.S. importer questionnaire response, Census-edited Customs import records indicate this firm imported only *** mattresses from Spain in 2021. CR/PR at III-7 n.5. The ratio of the subject imports *** to *** domestic production that year was *** percent. CR/PR at III-7 n.5. ***’s affiliate imported subject merchandise in only one year of the POI, and the ratio of subject imports made by this firm to ***’s domestic production was ***. *** neither imported nor purchased subject merchandise itself during the POI. *** U.S. Producer Questionnaire Response at II-16-18. Moreover, there is no evidence on the record that *** imports of subject merchandise or its affiliation with a U.S. importer of subject merchandise benefitted or shielded *** operations such that its inclusion would mask injury to the domestic industry.

In light of the foregoing, and in the absence of any contrary argument, even if *** and *** were to qualify as a related parties, we find that appropriate circumstances do not exist to exclude either firm from the domestic industry.

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 self-initiation, as the case may be, shall be deemed negligible.¹⁰⁶ 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 below the 3 percent threshold 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.¹⁰⁷

For the negligibility analysis, U.S. import data for mattresses are based on adjusted official import statistics for 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. Official import statistics under these nine HTS number were adjusted to: (1) add in-scope imports under other HTS numbers as reported in U.S. importer questionnaire responses; (2) subtract out-of-scope imports included in the nine HTS numbers as reported in U.S. importer questionnaire responses; and (3) subtract out-of-scope imports using Census-edited Customs records for firms that certified that they had not imported mattresses during the POI.¹⁰⁸

Based on adjusted official import statistics, during the most recent 12-month period for which data are available preceding the filing of the petition, July 28, 2023, July 2022 through June 2023, mattress imports from two subject countries in the leading investigations – Burma and Taiwan – each exceeded the three percent negligibility threshold.¹⁰⁹ Specifically, subject imports from Burma accounted for *** percent of total imports and subject imports from Taiwan accounted for *** percent of total imports.¹¹⁰ We therefore find that imports from Burma and Taiwan subject to the antidumping duty investigations are not negligible.

Mattress imports from the other six subject countries involved in the leading investigations – Bosnia, Bulgaria, Italy, Philippines, Poland, and Slovenia – each accounted for less than 3 percent of total imports during the applicable 12-month period. However, pursuant to the statute, imports from all countries as to which investigations were initiated on the same

¹⁰⁶ 19 U.S.C. § 1677(24)(A)(i).

¹⁰⁷ 19 U.S.C. § 1677(24)(A)(ii).

¹⁰⁸ CR/PR at IV-17 n.11.

¹⁰⁹ The statute directs the Commission, after it has made a preliminary determination in an antidumping or countervailing duty investigation, to again address negligibility when it makes its final determination. 19 U.S.C. §§ 1671d(b)(1)(B), 1673d(b)(1)(B). Consequently, in this opinion we make negligibility determinations for only those investigations on which we are making final determinations – in other words, the leading investigations.

¹¹⁰ CR/PR at Table IV-4.

day that do not meet the three percent threshold may be aggregated for purposes of negligibility analysis.¹¹¹ There are eight subject countries currently eligible for aggregation under this provision: six from the leading investigations (Bosnia, Bulgaria, Italy, Philippines, Poland, and Slovenia) and two from the trailing investigations (India and Spain).¹¹² While subject imports from these eight countries are individually negligible, the aggregate volume of subject imports from these eight countries accounted for *** percent of total imports during the applicable 12-month period, exceeding the 7 percent threshold set forth in the statute.¹¹³ We therefore find that imports from Bosnia, Bulgaria, Italy, the Philippines, Poland, and Slovenia subject to the antidumping duty investigations are not negligible.

V. Cumulation

For purposes of evaluating the volume and effects for a determination 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;
- (3) the existence of common or similar channels of distribution for subject imports from different countries and the domestic like product; and

¹¹¹ 19 U.S.C. § 1677(24)(A)(ii).

¹¹² Based on adjusted official import statistics, 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. CR/PR at Table IV-4.

¹¹³ See CR/PR at Table IV-4; 19 U.S.C. § 1677(24)(A)(ii).

- (4) whether the subject imports are simultaneously present in the market.¹¹⁴

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.¹¹⁵ Only a “reasonable overlap” of competition is required.¹¹⁶

A. Exception to Cumulation for Subject Imports from Indonesia

Section 771(G)(ii)(I) provides an exception to cumulation in these investigations with respect to subject imports from Indonesia.¹¹⁷ That provision states that the Commission shall not cumulatively assess the volume and effects of imports:

with respect to which the administering authority has made a preliminary negative determination, unless the administering authority subsequently made a final affirmative determination with respect to those imports before the Commission’s final determination is made.¹¹⁸

As previously noted, Commerce preliminarily calculated de minimis countervailable subsidies with respect to mattress imports from Indonesia and issued a preliminary negative countervailing duty determination. Commerce also postponed its final determination on its countervailing duty investigation regarding Indonesia so that it aligns with its final determinations for the trailing investigations on India, Kosovo, Mexico, and Spain.¹¹⁹ As a

¹¹⁴ 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).

¹¹⁵ See, e.g., *Wieland Werke, AG v. United States*, 718 F. Supp. 50 (Ct. Int’l Trade 1989).

¹¹⁶ 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, S.A. v. United States*, 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.”)).

¹¹⁷ None of the other three statutory exceptions to the general rule on cumulation apply in these investigations. See 19 U.S.C. § 1677(7)(G)(ii).

¹¹⁸ 19 U.S.C. § 1677(7)(G)(ii)(I).

¹¹⁹ *Mattresses from Indonesia: Preliminary Negative Countervailing Duty Determination and Alignment of Final Determination with the Final Antidumping Duty Determination*, 89 Fed. Reg. at 58.

result, Commerce’s final determination in its countervailing duty investigation of Indonesia will be issued after the Commission’s vote in these leading investigations. Consequently, the Commission is currently precluded from cumulating mattress imports from Indonesia with imports from the other 12 subject countries.

B. Arguments of the Parties

Petitioners’ Arguments. Petitioners acknowledge that mattress imports from Indonesia are not eligible for cumulation and argue that the Commission should cumulate subject imports from the other 12 subject countries for purposes of its material injury analysis. They maintain that mattress imports from the 12 subject countries are fungible with each other and with domestically produced mattresses, are sold in overlapping channels of distribution to all regions of the United States, and were simultaneously present in the U.S. market during the POI.¹²⁰

Respondents’ Arguments. No respondent argues that the Commission should not cumulate subject imports for material injury analysis because of a lack of reasonable overlap of competition.

C. Analysis

As an initial matter, petitioners filed the antidumping petitions with respect to all 12 countries on the same day, July 28, 2023. In addition, we find a reasonable overlap of competition among subject imports from all 12 subject countries, and between subject imports from each source and the domestic like product, for the reasons described below.

Fungibility. The record indicates that mattresses from each subject country are fungible with domestically produced mattresses and with each other. Most responding U.S. producers reported that mattresses from all 12 sources of subject imports were always interchangeable with the domestic like product,¹²¹ and most responding U.S. importers and U.S. purchasers

¹²⁰ Petitioners Prehearing Br. at 13-18; Petitioners Posthearing Br. at 5.

¹²¹ CR/PR at Table II-19.

reported that mattresses from subject and domestic sources were always or frequently interchangeable.¹²²

Furthermore, the record indicates that mattresses from each subject country overlapped with the domestic like product in terms of packaging, mattress type, and mattress size.¹²³ Specifically, there was substantial overlap between the domestic like product and imports from each subject country with respect to U.S. shipments of mattresses packaged as MiBs. A substantial portion of U.S. shipments of the domestic like product in 2023 consisted of mattresses packaged as MiBs, 35.9 percent, while the percentage of U.S. shipments of subject imports that were packaged as MiBs was *** percent with respect to subject imports from Bosnia, Bulgaria, Burma, Kosovo, Philippines, Poland, Slovenia, and Spain; *** percent with respect to subject imports from India; 84.1 percent with respect to subject imports from Italy; 89.0 percent with respect to subject imports from Mexico; and *** percent with respect to subject imports from Taiwan.¹²⁴ While a greater percentage of U.S. shipments of subject imports consisted of MiBs as compared to U.S. shipments of the domestic like product that were packaged as MiBs, U.S. producers accounted for a substantial share of total U.S. shipments of MiBs in 2023, 35.5 percent, as compared to *** percent for subject imports.¹²⁵

There was also substantial overlap between the domestic like product and imports from each subject country with respect to mattress type (*i.e.*, innerspring, non-innerspring, and hybrid).¹²⁶ Domestic producers reported shipping all three types of mattresses in 2023.¹²⁷ Responding importers of mattresses from six of the 12 subject countries (Burma, India, Italy, Kosovo, Mexico, and Taiwan) also reported shipping all three types of mattresses in 2023, while

¹²² CR/PR at Tables II-20-21. The Mexican respondents claim that Mexican producers sell entry-level mattresses that differ from and do not compete with the “mid- to high-tier products” sold by petitioners. Mexican Respondent Posthearing Br. at 4. The record indicates, however, that the domestic industry also produces entry-level mattresses. In fact, Corsicana’s Chief Executive Officer testified that his company was “built around supplying opening price point mattresses” and has become one of the largest “private label U.S. mattress manufacturers.” Hearing Tr. at 36 (Rhea); *see also* Hearing Tr. at 20 (Prado) (stating that Serta Simmons “offers mattresses at all price points, and whatever combination imaginable in terms of core, height, density, you name it”). Consistent with this, most responding U.S. producers reported that mattresses from Mexico were always interchangeable with the domestic like product and most responding U.S. importers and purchasers reported that the products were always or frequently interchangeable. CR/PR at Table II-23. In addition, most purchasers reported that mattresses from Mexico and domestic sources were comparable with respect to all 18 purchasing factors, including product consistency and product range. CR/PR at Table II-21.

¹²³ CR/PR at Tables IV-15-17.

¹²⁴ CR/PR at Table IV-15.

¹²⁵ CR/PR at Table IV-15.

¹²⁶ CR/PR at Table IV-16.

¹²⁷ CR/PR at Table IV-16.

responding importers of mattresses from three subject countries (Bosnia, Slovenia, and Spain) reported shipping non-innerspring and hybrid mattresses, and responding importers of mattresses from Bulgaria, Philippines, and Poland reported shipping hybrid mattresses, non-innerspring mattresses, and innerspring mattresses, respectively.¹²⁸

Moreover, the domestic like product and mattresses from each subject country overlapped with respect to mattress size.¹²⁹ Specifically, domestic producers and responding importers of mattresses from each subject country reported shipping “twin or larger” sized mattresses in 2023.¹³⁰ In addition, domestic producers shipped “crib/toddler” sized and “other” sized mattresses in 2023, while responding importers from India, Italy, Mexico, Poland, Slovenia, and Taiwan also shipped “other” sized mattresses and responding importers from Mexico, Philippines, Slovenia, and Taiwan shipped “crib/toddler” sized mattresses.¹³¹

Channels of Distribution. Subject imports and the domestic like product generally shared the same channels of distribution. U.S. producers sold primarily to retailers during the POI, with the percentage of their U.S. shipments going to retailers during the POI ranging from 85.1 percent to 88.2 percent.¹³² U.S. producers also sold substantial quantities to end users, with the percentage of their U.S. shipments going to end users during the POI ranging from 8.4 percent to 10.2 percent, and to distributors, with the percentage of U.S. shipments going to distributors ranging from 3.4 percent to 4.7 percent.¹³³

Imports from all 12 subject countries were sold to retailers, although the share of U.S. shipments of subject imports going to that channel varied by country.¹³⁴ During the POI, the percentage of U.S. shipments going to retailers was *** percent for subject imports from Bulgaria and Poland, and ranged between *** percent and *** percent for subject imports from Bosnia, between *** percent and *** percent for subject imports from Burma, between *** percent and *** percent for subject imports from India, between *** percent and *** percent for subject imports from Italy, between *** percent and *** percent for subject imports from Kosovo, between *** percent and *** percent for subject imports from Mexico, between *** percent and *** percent for subject imports from the Philippines, between *** percent and *** percent for subject imports from Spain,

¹²⁸ CR/PR at Table IV-16.

¹²⁹ CR/PR at Table IV-17.

¹³⁰ CR/PR at Table IV-17.

¹³¹ CR/PR at Table IV-17.

¹³² CR/PR at Table II-3.

¹³³ CR/PR at Table II-3.

¹³⁴ CR/PR at Table II-3.

between *** percent and *** percent for subject imports from Slovenia, and between *** percent and *** percent for subject imports from Taiwan.¹³⁵

Thus, like sales of the domestic like product, large shares of subject imports from nine of the 13 subject countries (Bulgaria, Burma, India, Italy, Kosovo, Mexico, Poland, Spain, and Taiwan) were sold to retailers.¹³⁶ While imports from the other three countries (Bosnia in some years, the Philippines, and Spain) were sold in larger shares through other channels of distribution, there was substantial overlap between the domestic like product and subject imports from those countries in terms of sales to those other channels. After being sold *** to retailers in 2021, subject imports from Bosnia were sold to distributors in 2022 and 2023, when such sales accounted for *** percent and *** percent of U.S. shipments of subject imports from Bosnia, respectively.¹³⁷ During the POI, the percentage of U.S. shipments of subject merchandise from Slovenia going to distributors ranged between *** percent and *** percent, while the percentage of U.S. shipments of subject merchandise from the Philippines going to end users ranged from *** percent and *** percent.¹³⁸

Geographic Overlap. U.S. producers reported selling mattresses to all regions in the United States, as did responding U.S. importers of mattresses from Bosnia, Bulgaria, Burma,

¹³⁵ CR/PR at Table II-3. As discussed below in section VI.B.3, there was also substantial overlap in purchasers of the domestic like product and subject imports. The domestic industry and U.S. importers shared *** of the same largest customers (***). Moreover, the domestic industry sold mattresses to *** of the ten largest customers reported by importers, and the majority of responding purchasers (18 of 29) reported purchasing mattresses from both domestic and subject sources. Petitioners Posthearing Br. at Exhibit 1 p.12; CR/PR at Table V-21.

¹³⁶ CR/PR at Table II-3. Mexican respondents argue that subject imports from Mexico compete in a different market segment than U.S. producers. They specifically contend that the domestic industry does not supply big box branded retailers such as IKEA, whereas Ureblock, the largest mattress producer in Mexico is focused on providing private label production services to such retailers, and that its sales to IKEA accounted for “nearly half of the U.S. imports from Mexico.” Mexican Respondent Posthearing Br. at 1-4. However, this argument overlooks the fungibility of exports from Mexico to the United States that were unrelated to sales to IKEA. Indeed, Mexican producer ***, another large producer and exporter of subject merchandise to the United States, did not identify IKEA as one of its top ten U.S. importers. CR/PR at Table VII-2; *** Foreign Producers Questionnaire Response at I-7. In addition, as the Commission observed in its preliminary determinations, there is conflicting evidence on the record as to whether the mattresses sourced by IKEA from Mexico could also be supplied by the domestic industry in the first instance. Preliminary Determinations, USITC Pub. 5460 at 29 (citing Petitioners’ Postconference Brief at Exhibit 1, Response to Staff Questions pp.1-3 and Exhibits 1.A through 1.C.; Conference Tr. at 125-26 (Welander); Mexican Respondents’ Postconference Brief at 17-18).

¹³⁷ CR/PR at Table II-3.

¹³⁸ CR/PR at Table II-3.

India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan.¹³⁹ Imports from each of these subject countries also entered through overlapping borders of entry in 2023.¹⁴⁰

Simultaneous Presence in Market. As reflected by the pricing data, the domestic like product was present in the U.S. market throughout the POI.¹⁴¹ Subject imports from Bosnia, Bulgaria, Burma, India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan were also present in the U.S. market in each year of the POI.¹⁴²

Conclusion. The record indicates that subject imports from Bosnia, Bulgaria, Burma, India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan are 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 we find a reasonable overlap in competition between and among subject imports from Bosnia, Bulgaria, Burma, India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan and the domestic like product, we cumulate imports from these subject countries for our analysis of material injury by reason of subject imports.

VI. Material Injury by Reason of Subject Imports

Based on the record in the final phase of these investigations, we find that an industry in the United States is materially injured by reason of cumulated subject imports of mattresses from Bosnia, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan.

¹³⁹ CR/PR at Table II-4.

¹⁴⁰ CR/PR at Table IV-18. Imports from Bosnia, Bulgaria, Burma, India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan entered through ports in the East and South. Imports from all subject countries except for Bulgaria and Slovenia also entered through ports in the North, and except for Slovenia entered through ports in the West. *See id.*

¹⁴¹ CR/PR at Tables V-6-13.

¹⁴² Subject imports from India, Italy, Kosovo, Mexico, the Philippines, Poland, Spain, and Taiwan were present in all 36 months of the POI, while subject imports from Burma and Slovenia were present in 30 of 36 months, subject imports from Bulgaria were present in 29 of 36 months, and imports from Bosnia were present in 26 of 36 months. CR/PR at Table IV-19.

A. Legal Standards

In the final phase of antidumping and countervailing duty investigations, the Commission determines whether an industry in the United States is materially injured or threatened with material injury by reason of the imports under investigation.¹⁴³ 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.¹⁴⁴ The statute defines “material injury” as “harm which is not inconsequential, immaterial, or unimportant.”¹⁴⁵ In assessing whether 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.¹⁴⁶ 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.”¹⁴⁷

Although the statute requires the Commission to determine whether the domestic industry is “materially injured or threatened with material injury by reason of” unfairly traded imports,¹⁴⁸ 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.¹⁴⁹ 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 tangential cause of injury and that there is a sufficient causal, not merely a temporal, nexus between subject imports and material injury.¹⁵⁰

¹⁴³ 19 U.S.C. §§ 1671d(b), 1673d(b).

¹⁴⁴ 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).

¹⁴⁵ 19 U.S.C. § 1677(7)(A).

¹⁴⁶ 19 U.S.C. § 1677(7)(C)(iii).

¹⁴⁷ 19 U.S.C. § 1677(7)(C)(iii).

¹⁴⁸ 19 U.S.C. §§ 1671d(b), 1673d(b).

¹⁴⁹ *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’d*, 944 F. Supp. 943, 951 (Ct. Int’l Trade 1996).

¹⁵⁰ 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 (Continued...)”

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.¹⁵¹ In performing its examination, however, the Commission need not isolate the injury caused by other factors from injury caused by unfairly traded imports.¹⁵² Nor does the “by reason of” standard require that unfairly traded imports be the “principal” cause of

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).

¹⁵¹ 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.

¹⁵² 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 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.”).

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.¹⁵³ It is clear that the existence of injury caused by other factors does not compel a negative determination.¹⁵⁴

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.”¹⁵⁵ 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.”¹⁵⁶ The Federal Circuit has examined and affirmed various Commission methodologies and has disavowed “rigid adherence to a specific formula.”¹⁵⁷

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 evidence standard.¹⁵⁸ Congress has delegated this factual finding to the Commission because of the agency’s institutional expertise in resolving injury issues.¹⁵⁹

¹⁵³ S. Rep. 96-249 at 74-75; H.R. Rep. 96-317 at 47.

¹⁵⁴ 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.”).

¹⁵⁵ *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*.

¹⁵⁶ *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.

¹⁵⁷ *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.”).

¹⁵⁸ We provide in our discussion below a full analysis of other factors alleged to have caused any material injury experienced by the domestic industry.

¹⁵⁹ *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.”).

B. Conditions of Competition and the Business Cycle

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

1. Demand Considerations

Demand for mattresses is tied to the health of the overall economy and housing activity, and is correlated with housing starts and existing home sales.¹⁶⁰ The record indicates that as inflation and interest rates increased over the POI, U.S. housing starts and existing home sales declined.¹⁶¹

Consistent with this, the parties agree that although U.S. demand for mattresses increased during the COVID-19 pandemic, it declined over the POI as housing starts and existing home sales slowed.¹⁶² In addition, most responding U.S. producers (17 of 24) reported declining demand for mattresses since January 2021.¹⁶³ Half of responding U.S. importers (16 of 32) reported, however, that demand for mattresses did not change since January 2021, with the other importers reporting that it declined (10 of 32) or increased (6 of 32).¹⁶⁴ Purchaser responses were mixed, with equal numbers reporting that demand for mattresses did not change (4 of 12) or that it declined (4 of 12) or increased (4 of 12).¹⁶⁵

According to petitioners, U.S. demand declined over the POI with respect to all mattress types (innerspring, non-innerspring, and hybrid mattresses) and packaging (MiBs and FPMs), while CVB argues that MiBs and FPMs experienced different demand trends, with demand for FPMs declining and demand for MiBs remaining more stable.¹⁶⁶ The record shows that total U.S. shipments of FPMs declined over the POI, decreasing from 13.9 million units in 2021 to

¹⁶⁰ CR/PR at II-21.

¹⁶¹ CR/PR at II-21-27, Figures II-2-5, Tables II-11-14.

¹⁶² CR/PR at II-21; Petitioners Prehearing Br. at 18-19; Petitioners Posthearing Br. at 6; CVB Prehearing Br. at 19; CVB Posthearing Br. at 6; Mexican Respondents Posthearing Br. at 13.

¹⁶³ CR/PR at Table II-8.

¹⁶⁴ CR/PR at Table II-8.

¹⁶⁵ CR/PR at Table II-8.

¹⁶⁶ Petitioners Prehearing Br. at 19; Petitioners Posthearing Br. at 6; CVB Prehearing Br. at 20; CVB Posthearing Br. at 6. Most responding U.S. producers reported that demand decreased for MiBs and FPMs since January 2021. Pluralities of responding U.S. importers and purchasers reported that demand for MiBs increased or did not change, and most responding U.S. importers and purchasers reported that demand for FPMs did not change. CR/PR at Table II-9.

11.3 million units in 2022 and 10.1 million units in 2023.¹⁶⁷ In contrast, total U.S. shipments of MiBs increased over the POI, initially decreasing from 14.8 million units in 2021 to 13.8 million units in 2022, before increasing to 15.2 million units in 2023.¹⁶⁸

Apparent U.S. consumption of mattresses by quantity declined by 7.7 percent between 2021 and 2023, falling from 33.7 million units in 2021 to 31.3 million units in 2022 and 31.1 million units in 2023.¹⁶⁹

2. Supply Considerations

The domestic industry was the largest supplier of mattresses to the U.S. market during the POI, although its market share declined by 8.1 percentage points between 2021 and 2023. The domestic industry's share of apparent U.S. consumption declined from 56.5 percent in 2021 to 50.9 percent in 2022 and 48.4 percent in 2023.¹⁷⁰

Fifty-three responding domestic producers reported producing mattresses in production facilities located across 41 states.¹⁷¹ They operate pursuant to a "just-in-time" delivery model, with the ability to produce and deliver a mattress anywhere in the United States within days of receiving an order.¹⁷² The responding domestic producers reported U.S. commercial shipments of all mattress types, including innerspring, non-innerspring, and hybrid mattresses, and in all mattress sizes and packaging.¹⁷³ In particular, 21 domestic producers, accounting for ***

¹⁶⁷ CR/PR at Table F-2. The tables contained in Appendix F are based upon U.S. shipments of MiBs and FPMs reported by responding U.S. producers and importers in their questionnaire responses. U.S. importer coverage of mattress imports for many of the subject countries (Bosnia, Bulgaria, Burma, India, Italy, Mexico, Philippines, Poland, Slovenia, and Taiwan) as well as nonsubject countries was not complete, and reported U.S. shipment quantities of imported MiBs and FPMs may be understated. See CR/PR at IV-1-2 (providing importer coverage percentiles for import sources in 2023). Notwithstanding this, the questionnaire responses are the best available information with respect to the MiB and FPM volume and shares of total shipments in general, as the relevant HTS numbers do not distinguish between imports of MiBs and imports of FPMs.

¹⁶⁸ CR/PR at Table F-1.

¹⁶⁹ CR/PR at Tables IV-20 and C-1.

¹⁷⁰ CR/PR at Tables IV-20 and C-1.

¹⁷¹ CR/PR at Table III-1; Petitioners Prehearing Br. at 20; Petitioners Posthearing Br. at 7.

¹⁷² Petitioners Prehearing Br. at 20-21; Petitioners Posthearing Br. at 7. Responding U.S. mattress producers made 61.1 percent of their U.S. shipments in 2023 produced-to-order with an average lead time of seven days, and 38.9 percent of their shipments from inventory with an average lead time of six days. In contrast, responding importers made 81.0 percent of their U.S. shipments from their U.S. inventories with an average lead time of 13 days, 16.5 percent produced-to-order with an average lead time of 60 days, and 2.5 percent from foreign inventories with an average lead time of 60 days. CR/PR at II-31.

¹⁷³ CR/PR at Tables IV-15-17.

percent of total U.S. mattress production in 2023, reported U.S. shipments of both MiBs and FPMs.¹⁷⁴ Fifteen of those domestic producers producing both MiBs and FPMs reported substantially more U.S. shipments of one packaging type than the other, while six domestic producers reported more balanced U.S. shipments of MiBs and FPMs.¹⁷⁵ Moreover, several other domestic producers reported U.S. shipments of only one packaging type. Specifically, twenty-two domestic producers reported U.S. shipments of only FPMs¹⁷⁶ and ten domestic producers reported U.S. shipments of only MiBs.¹⁷⁷

Several domestic producers also reported changes in their operations during the POI. Since 2021, such changes included plant openings by nine firms (***) and plant closures by five firms (***).¹⁷⁸ In addition, five firms (***) reported capacity expansions, while six firms (***) reported production curtailments and four firms (***) reported prolonged shutdowns.¹⁷⁹ Moreover, 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 2022.¹⁸⁰ 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 2023.¹⁸¹

¹⁷⁴ CR/PR at III-2.

¹⁷⁵ CR/PR at III-2. Specifically, of the 21 U.S. producers that reported U.S. shipments of both MiBs and FPMs, 12 firms reported that FPMs accounted for 90 percent or more of their firm's total U.S. mattress shipments in 2023, and three firms reported that MiBs accounted for 90 percent or more of their firm's total U.S. mattress shipments that year. CR/PR at III-2. The 12 firms that reported that FPMs accounted for 90 percent or more of their firm's total U.S. mattress shipments in 2023 accounted for *** percent of total U.S. mattress production; the three firms that reported that MiBs accounted for 90 percent or more of their firm's total U.S. mattress shipments in 2023 accounted for *** percent of total U.S. mattress production; and the six firms that had more balanced U.S. shipments of MiBs and FPMs in 2023 accounted for *** percent of total U.S. mattress production. CR/PR at III-2 nn.6-8.

¹⁷⁶ These 22 firms accounted for *** percent of total U.S. mattress production in 2023. CR/PR at III-2 n.5.

¹⁷⁷ These ten firms accounted for *** percent of total U.S. mattress production in 2023. CR/PR at III-2 n.5.

¹⁷⁸ CR/PR at Table III-4.

¹⁷⁹ CR/PR at Table III-4. A number of U.S. facilities experienced prolonged shutdowns and production curtailments as a result of a lack of business. *See id.*

¹⁸⁰ CR/PR at III-20.

¹⁸¹ CR/PR at III-20.

Between the various capacity additions and reductions during the POI, the domestic industry's total practical capacity decreased by 7.4 percent between 2021 and 2023.¹⁸² The domestic industry's practical capacity decreased from 26.9 million units in 2021 to 25.7 million units in 2022 and 24.6 million units in 2023.¹⁸³ U.S. producers identified various constraints on their practical capacity, with 22 firms citing "existing labor force" as a constraint,¹⁸⁴ 16 firms citing "other constraints,"¹⁸⁵ 12 firms citing "supply of material inputs,"¹⁸⁶ nine firms citing "production bottlenecks," seven firms citing "logistics/transportation," three firms citing "storage capacity," and two firms citing "fuel or energy."¹⁸⁷ Notwithstanding these constraints, the industry possessed large and increasing unused practical capacity from 2021 to 2023.¹⁸⁸

Subject imports were the second largest source of supply to the U.S. market during the POI, as their volume and market share increased and imports from countries subject to antidumping and/or countervailing duty orders declined. Indeed, in 2018, China accounted for 79.7 percent of total U.S. imports. Following affirmative determinations by the Commission and Commerce in *Mattresses I*, and Commerce's issuance of an antidumping duty order on imports of mattresses from China in December 2019, imports from China declined from comprising 79.7 percent of total U.S. imports in 2018 to accounting for only 27.0 percent of total U.S. imports in 2019 and 0.9 percent of total U.S. imports in 2020.¹⁸⁹ As mattress imports from China declined in the U.S. market, they were quickly replaced by increasing mattress

¹⁸² CR/PR at III-15.

¹⁸³ CR/PR at Table III-5. "Practical capacity" is the level of production that firms could have attained, taking into account factors such as normal operating conditions, existing in place and readily available labor force, availability of material inputs, and any other constraints that may have limited firms' ability to produce mattresses. CR/PR at III-15 n.12.

¹⁸⁴ CR/PR at Table III-6. Four responding firms reported that the labor constraint had been a temporary issue that has lessened later in the POI, while other responding firms suggested that it was a more general problem over the whole POI. *Id.* As previously noted, *** reported that it had ***. CR/PR at Table III-16.

¹⁸⁵ CR/PR at Table III-6. Several responding firms elaborated on "other constraints" as a lack of demand/orders. *See id.*

¹⁸⁶ CR/PR at Table III-6. Six responding firms reported that there were shortages in raw materials in 2021 and/or 2022 only, whereas the other six responding firms did not limit such shortages to a specific time during the POI. *See id.*

¹⁸⁷ CR/PR at Table III-6.

¹⁸⁸ The domestic industry's capacity utilization declined from 72.2 percent in 2021 to 62.6 percent in 2022, before increasing to 63.6 percent in 2023. CR/PR at Tables III-5 and C-1. The domestic industry reported unused practical capacity of 7.5 million units in 2021, 9.6 million units in 2022, and 9.0 million units in 2023. *See id.*

¹⁸⁹ CR/PR at Table E-1; *Mattresses From the People's Republic of China: Antidumping Duty Order*, 84 Fed. Reg. 68395 (Dec. 16, 2019).

imports from Cambodia, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam, countries subject to investigation in *Mattresses II*.¹⁹⁰

However, there was again a large shift in the composition of imports in the U.S. market following affirmative determinations by the Commission and Commerce in *Mattresses II* and Commerce's issuance of antidumping duty orders on imports of mattresses from Cambodia, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam¹⁹¹ and a countervailing duty order on imports of mattresses from China in May 2021.¹⁹² Between 2020 and 2021, mattress imports from Cambodia, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam sharply declined as imports from the countries subject to these investigations increased.¹⁹³ As a result, from 2020 to 2021, imports of mattresses from the countries subject to the *Mattresses II* orders declined by 8.5 million units (60.0 percent), while imports from the countries subject to these

¹⁹⁰ CR/PR at Table E-1. From 2018 to 2019, mattress imports from Cambodia increased from 4,016 units to 605,651 units, mattress imports from Indonesia increased from 62,385 units to 1.6 million units, mattress imports from Malaysia increased from 4,900 units to 1.1 million units, mattress imports from Serbia increased from 1,932 units to 352,734 units, mattress imports from Thailand increased from 4,196 units to 553,348 units, mattress imports from Turkey increased from 10,850 units to 254,788 units, and mattress imports from Vietnam increased from 197,307 units to 2.5 million units. *See id.*

¹⁹¹ *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).

¹⁹² *Mattresses From the People's Republic of China: Countervailing Duty Order*, 86 Fed. Reg. 26463 (May 14, 2021).

¹⁹³ As the Commission noted in the preliminary investigations, the market share of imports from nonsubject countries including those subject to the *Mattresses II* orders, fell from 32.4 percent to 8.9 percent, or 23.5 percentage points, between 2020 and 2021. Preliminary Determinations, USITC Pub. 5460 at 40. Among countries subject to the *Mattresses II* orders, imports from Cambodia fell from 1.1 million units in 2020 to 17,317 units in 2021, imports from Malaysia fell from 2.0 million units in 2020 to 254,470 units in 2021, imports from Serbia fell from 562,803 units in 2020 to 100,148 units in 2021, imports from Thailand fell from 1.1 million units in 2020 to 21,858 units in 2021, imports from Turkey fell from 1.2 million units in 2020 to 244,267 units in 2021, and imports from Vietnam fell from 3.9 million units in 2020 to 1.1 million units in 2021. CR/PR at Table E-1. By contrast, subject imports from Bosnia increased from zero units in 2020 to 2,276 units in 2021, subject imports from Bulgaria increased from 26,131 units in 2020 to 556,291 units in 2021, subject imports from Burma increased from 194 units in 2020 to 11,292 units in 2021, subject imports from India increased from 6,128 units in 2020 to 227,291 units in 2021, subject imports from Italy increased from 211,615 units in 2020 to 219,877 units in 2021, subject imports from Kosovo increased from 43,752 units in 2020 to 984,783 units in 2021, subject imports from Mexico increased from 1.3 million units in 2020 to 3.2 million units in 2021, subject imports from the Philippines increased from 137,519 units in 2020 to 374,187 units in 2021, subject imports from Poland increased from 213,491 units in 2020 to 370,336 units in 2021, subject imports from Slovenia increased from 84,000 units in 2020 to 230,672 units in 2021, subject imports from Spain increased from 19,589 units in 2020 to 479,638 units in 2021, and subject imports from Taiwan increased from 305,533 units in 2020 to 1.5 million units in 2021. *See id.*

investigations (less Indonesia) increased by 5.8 million units (244.0 percent).¹⁹⁴ This occurred as U.S. importers switched sourcing of mattresses to the subject countries and as several of the same producers and exporters that supplied the U.S. market from production facilities in countries investigated in *Mattresses II* began to export mattresses to the United States from their related production facilities in the countries subject to these investigations.¹⁹⁵

The volume of cumulated subject imports continued to increase, by 17.7 percent over the POI, and the volume of nonsubject imports continued to decline, by 7.3 percent over the same period.¹⁹⁶ Between 2021 and 2023, the market share of cumulated subject imports also increased from 24.1 percent in 2021 to 29.0 percent in 2022 and 30.7 percent in 2023, for an overall increase of 6.6 percentage points. At the same time, the market share of nonsubject imports decreased from 8.3 percent in 2021 to 6.3 percent in 2022, before increasing back to 8.3 percent in 2023.^{197 198}

Most responding U.S. producers, importers, and purchasers reported no supply constraints in 2021, 2022, or 2023.¹⁹⁹ For those U.S. producers and importers that did report supply constraints, most indicated that shortages occurred in 2021 rather than in the later years of the POI.²⁰⁰ U.S. producers attributed supply constraints in 2021 to labor shortages, raw material shortages, demand spikes, and supply chain disruptions.²⁰¹ U.S. importers, for their part, also pointed to the effect of previous antidumping or countervailing duties and costs of ocean freight and containers.²⁰²

¹⁹⁴ CR/PR at Table E-1.

¹⁹⁵ CR/PR at II-6, II-33; Petitioners Prehearing Br. at 21-22; Petitioners Posthearing Br. at Exhibit 1 pp.4-6; CVB Posthearing Br. at Answers to Commission Questions pp.53-54.

¹⁹⁶ CR/PR at Table C-1.

¹⁹⁷ CR/PR at Tables IV-20 and C-1.

¹⁹⁸ Mattress imports from Indonesia subject to investigation but for which Commerce has preliminarily issued a negative determination increased by 4.5 percent over the POI and also increased their market share from 11.1 percent in 2021 to 13.8 percent in 2022, before declining to 12.6 percent in 2023, for an overall increase of 1.5 percentage points. CR/PR at Tables IV-20 and C-1.

¹⁹⁹ CR/PR at Table II-6.

²⁰⁰ CR/PR at II-16, Table II-6.

²⁰¹ CR/PR at II-16. Petitioners state that any raw material shortages that occurred due to the COVID-19 pandemic, 2020 hurricane season, and 2021 Texas deep freeze were temporary, and that raw material supply was back to normal by June 2022. They similarly maintain that pandemic related labor shortages also only temporarily affected the mattresses industry. Petitioners Posthearing Br. at Exhibit 1 pp.6-8. Respondents acknowledge that supply shortages declined over the course of the POI. CVB Posthearing Br. at Answers to Commission Questions p.16; Mexican Respondents Posthearing Br. at 11-13.

²⁰² CR/PR at II-16.

3. Substitutability and Other Conditions

We find that there is a moderately high degree of substitutability between cumulated subject imports and the domestic like product.²⁰³ Most responding U.S. producers reported that the domestic like product was always interchangeable with mattresses from each subject country, while a majority of responding U.S. importers and most purchasers reported that the domestic like product was either always or frequently interchangeable with mattresses from each subject country.²⁰⁴ Most responding purchasers that had knowledge reported that the domestic like product and mattresses from each subject country always or usually met minimum quality specifications.²⁰⁵ Purchasers were asked for a country-by-country comparison with respect to 18 factors that influence purchasing decisions. A limited number of purchasers provided comparisons and many provided comparisons only with respect to some countries. No purchasers provided comparisons of the domestic like product with mattresses from Burma and Poland with respect to any factor, and only one purchaser (***) compared the domestic like product with mattresses from Bosnia, Bulgaria, India, Philippines, and Slovenia on only one factor, price.²⁰⁶ As to the remaining country comparisons, most of the purchasers providing comparisons with respect to Italy reported that the domestic like product was comparable to mattresses from Italy with respect to 11 factors;²⁰⁷ the only purchaser reporting comparisons with respect to Kosovo (***) reported that the domestic like product was

²⁰³ CR/PR at II-28. Factors contributing to this level of substitutability include similar lead times for mattresses from inventories, lack of preference for particular country of origin, the importance of price in purchasing decisions, similarities between domestically produced mattresses and mattresses imported from some subject countries across multiple purchase factors, interchangeability of mattress types, and general interchangeability between domestic and subject sources. Factors reducing substitutability include some quality differences, limited availability from certain sources, certain types of mattresses only being available from subject sources (*e.g.*, certain imports of high density foam typically sold with metal bed frames ***, and certain medical and therapeutic mattresses), some differences between domestic and some subject sources regarding certain purchase factors, and factors other than price that firms consider in their purchasing decisions. CR/PR at II-28 and II-44.

²⁰⁴ CR/PR at Tables II-22-24.

²⁰⁵ CR/PR at Table II-18.

²⁰⁶ CR/PR at II-37. *** reported that it compares countries on price and no other factors because it is a ***. CR/PR at II-37 n.31. It reported that the domestic like product's price was inferior to (higher priced) mattresses from Bosnia, Bulgaria, India, Indonesia, the Philippines, and Spain, but superior to (lower priced) mattresses from Slovenia. CR/PR at II-37.

²⁰⁷ CR/PR at Table II-21. A majority or plurality of purchasers reported that the domestic like product was superior to mattresses imported from Italy with respect to ability to ship by common carrier, delivery time, minimum quantity requirements, online sales, product range, and U.S. transportation costs. An equal number of purchasers reported that the domestic like product was either superior or comparable to mattresses imported from Italy with respect to availability of FPMs. *See id.*

comparable to mattresses from Kosovo with respect to five factors;²⁰⁸ one purchaser (***) reported that the domestic like product was comparable to mattresses from Spain with respect to all 18 factors (while a second purchaser reported that they were comparable on one-half of the comparability factors); and most or a plurality of purchasers reported that the domestic like product was comparable or superior to mattresses from Mexico and Taiwan with respect to 17 factors.²⁰⁹

Further supporting a finding of a moderately high degree of substitutability between the domestic like product and cumulated subject imports is that both domestic producers and U.S. importers supplied a complete range of mattresses, including innerspring, foam, and hybrid mattresses in all sizes.²¹⁰ Although most mattresses from subject sources consisted of MiBs, which are easier and more cost-efficient to ship than FPMs, particularly across an ocean, the domestic industry shipped substantial quantities of MiBs as well, in addition to FPMs.²¹¹ In any

²⁰⁸ CR/PR at Table II-21. *** reported the domestic like product was superior to mattresses from Kosovo with respect to delivery terms, delivery time, discounts offered, minimum quantity requirements, packaging, product range, quality exceed industry standards, reliability of supply, technical support/service, and U.S. transportation costs. It further reported that the domestic like product was inferior to mattresses with Kosovo with respect ability to ship by common carrier and price. *See id.*

²⁰⁹ CR/PR at Table II-21. Most purchasers reported that the domestic like product was superior to mattresses from Mexico with respect to availability of FPMs, and most purchasers reported that the domestic like product was inferior to mattresses from Taiwan with respect to delivery time. *See id.*

²¹⁰ CR/PR at Tables IV-16-17.

²¹¹ CR/PR at Tables IV-15 and F-1-2. The domestic industry's U.S. shipments of MiBs totaled 5.6 million units in 2021, 4.9 million units in 2022, and 5.4 million units in 2023. Its U.S. shipments of FPMs totaled 13.4 million units in 2021, 11.0 million units in 2022, and 9.6 million units in 2023. CR/PR at Tables F-1-2.

Petitioners maintain that MiBs are not a new phenomenon, but were developed by U.S. producers well before subject imports ever entered the U.S. market. Petitioners Posthearing Br. at 9; Hearing Tr. at 10 (Alves); Hearing Tr. at 21 (Merwin) (indicating that Brooklyn Bedding has produced and sold MiBs since 2008), 26 (Rose) (stating that Tempur Sealy sold compressed mattresses beginning in 2009). They state that there is a growing acceptance of purchasing MiBs, and that the domestic industry has invested in MiB capacity in order to provide all types of mattresses in MiB and FPM packaging. Hearing Tr. at 60-61 (Earley). Respondents also note the industry's millions of dollars in investments in new MiB facilities. CVB Prehearing Br. at 8.

event, as the Commission found in *Mattresses I* and *Mattresses II*, MiBs and FPMs are interchangeable and competed against each other in the U.S. market.²¹² The record in these investigations continues to support this finding. In particular, the record indicates that MiBs and FPMs consist of the same mattress types and are manufactured on the same production lines and/or in the same production facilities.²¹³ A majority of responding U.S. producers (24 of 35) and purchasers (16 of 24) reported that MiBs were always or frequently interchangeable with FPMs, and a majority of responding importers (43 of 56) reported that MiBs were at least sometimes interchangeable with FPMs.²¹⁴

Moreover, most responding U.S. producers, importers, and purchasers reported no changes in the product range, product mix, or marketing of mattresses since January 1, 2021.²¹⁵ While certain firms reported changes in marketing for MiBs that included increased consumer awareness of their convenience, increased number of internet-based retailers, and changes in sales and advertising,²¹⁶ as well as increasing demand for MiBs,²¹⁷ this does not diminish the interchangeability between MiBs and FPMs, nor does it attenuate competition between the products. To the contrary, we recognize that while MiBs offer certain logistical advantages such as easier transport and delivery by a common carrier,²¹⁸ the record indicates that MiBs and FPMs continue to compete meaningfully against each other in the U.S. market. Most responding purchasers that reported selling mattresses directly to consumers (18 of 27, including ***) reported selling both FPMs and MiBs.²¹⁹ Retailer purchasers reported purchases of domestically produced MiBs and

²¹² *Mattresses I*, USITC Pub. 5000 at 37; *Mattresses II*, USITC Pub. 5191 at 32.

²¹³ CR/PR at I-22; Hearing Tr. at 11 (Alves), 36 (Rhea) (stating that innerspring, hybrid, and foam mattresses are sold as MiBs and as FPMs), 45-47 (Merwin), 47-48 (Baisburd), 68-69 (Rose, Merwin) (noting that often times, consumers do not know whether they are purchasing MiBs or FPMs).

²¹⁴ CR/PR at Table II-20; 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”).

²¹⁵ CR/PR at Table II-1.

²¹⁶ CR/PR at II-2.

²¹⁷ CR/PR at Table II-9.

²¹⁸ CVB Posthearing Br. at Answers to Commission Questions pp.3-5.

²¹⁹ CR/PR at II-9.

FPMs in a wide range of proportions.²²⁰ Approximately half of these responding purchasers (13 of 25) reported that their customers compare prices of MiBs and FPMs.²²¹ Major purchasers such as Costco displayed MiBs and FPMs side by side on their showroom floors,²²² as consumers generally prioritized price over packaging in purchasing mattresses.²²³

We find that price is an important factor in purchasing decisions for mattresses, not only for consumers, but also for retailers that compete for sales to consumers. Indeed, responding purchasers (primarily retailers, as well as a smaller number of distributors and end users)²²⁴ ranked price among the top three factors influencing their purchasing decisions more often than any other factor except for quality.²²⁵ Price, along with product consistency, was also among the listed factors that responding purchasers cited most often as being very important to their purchasing decisions.²²⁶ In addition, most responding U.S. producers reported that differences other than price between domestically produced mattresses and those from subject countries were never significant;²²⁷ at least half of responding importers reported that nonprice differences were sometimes or never significant, with the exception of Slovenia, for which more importers reported that nonprice differences were always or frequently significant,²²⁸ and most purchasers reported that nonprice differences were either sometimes or never significant, with the exception of India and Slovenia, for which equal numbers of purchasers

²²⁰ CR/PR at II-4. For instance, *** reported that *** percent of their purchases of the domestic like product in 2023 were MiBs, while *** reported that *** percent of its purchases of the domestic like product in 2023 were FPMs and *** percent of its purchases were MiBs. Other purchasers like *** reported that *** percent of its purchases of the domestic like product in 2023 were FPMs and *** percent of its purchases were MiBs. *** reported that *** percent of its purchases of the domestic like product in 2023 were FPMs and *** percent were MiBs. *** reported that *** percent of its purchases of the domestic like product in 2023 were FPMs and *** percent of its purchases were MiBs. *** reported that *** percent of its purchases of the domestic like product in 2023 were FPMs and *** percent of its purchases were MiBs. *** reported that *** percent of its purchases of the domestic like product in 2023 were FPMs and *** percent of its purchasers were MiBs. *** reported that *** percent of its purchases of the domestic like product in 2023 were FPMs and *** percent of its purchasers were MiBs. See U.S. Purchaser Questionnaire Responses at II-2.

²²¹ CR/PR at II-9.

²²² Petitioners Posthearing Br. at 1, Exhibit 2.

²²³ Consumer research studies such as the ones conducted by the Better Sleep Council (2020) and Mattress Clarity (2023) confirm that consumers prioritize price rather than packaging in their purchasing decisions. Petitioners Posthearing Br. at Exhibits 11 and 12.

²²⁴ See CR/PR at II-4.

²²⁵ CR/PR at Table II-16.

²²⁶ CR/PR at Table II-17.

²²⁷ CR/PR at Table II-25.

²²⁸ CR/PR at Table II-26.

reported that nonprice differences were always for frequently significant.²²⁹ Five responding purchasers reported that they always or usually purchase mattresses at the lowest price, while 18 purchasers reported that they sometimes do.²³⁰

We further find that domestically produced mattresses and subject imports are comparable with respect to their channels of distribution. Responding U.S. producers and importers reported sales primarily to retailers, with substantial overlap between U.S. shipments of these products to all three types of retailers, including brick and mortar, internet, and omni-channel (*i.e.*, both brick and mortar and internet) retailers.²³¹ There was also substantial overlap in purchasers of the domestic like product and subject imports. The domestic industry and U.S. importers shared *** of the same largest customers (***).²³² Moreover, the domestic industry sold mattresses to *** of the ten largest customers reported by importers, and the majority of responding purchasers (18 of 29) reported purchasing mattresses from both domestic and subject sources.²³³ Thus, domestic producers and importers competed for sales to many of the same purchasers in the same channels of distribution.

Raw materials accounted for a substantial majority of U.S. producers' cost of producing mattresses during the POI, ranging from 72.2 percent to 74.8 percent of their total cost of goods sold ("COGS") for mattresses.²³⁴ The domestic industry's unit COGS increased from \$217 in 2021 to \$248 in 2023, driven by an increase in unit raw material costs from \$162 in 2021 to \$179 in 2023.²³⁵ Consistent with this, most responding U.S. producers and importers indicated that raw material costs had increased over the POI.²³⁶ The producers' price index ("PPI") for iron and steel scrap (used to produce wire rod for innerspring and hybrid mattresses) increased

²²⁹ CR/PR at Table II-27.

²³⁰ CR/PR at II-30.

²³¹ CR/PR at Table II-3.

²³² Petitioners Posthearing Br. at Exhibit 1 p.12. As previously indicated, ***, both omni-channel retailers, purchased substantial quantities of both FPMs and MiBs. *** U.S. Purchaser Questionnaire Responses at II-2 and III-1.

²³³ Petitioners Posthearing Br. at Exhibit 1 p.12; CR/PR at Table V-21. Most of the responding purchasers (18 of 29) reported that they are omni-channel retailers, which are retailers that resell mattresses to consumers in both brick-and-mortar stores and over the internet. CR/PR at II-4. Both domestic producers and U.S. importers reported substantial quantities of sales to these types of retailers. CR/PR at Table II-3. Specifically, the domestic industry's sales to omni-channel retailers accounted for 54.3 percent of its total U.S. shipments in 2021, 56.3 percent in 2022, and 60.9 percent in 2023. U.S. importers' sales to omni-channel retailers accounted for *** percent of their total U.S. shipments in 2021, *** percent in 2022, and *** percent in 2023. *See id.*

²³⁴ CR/PR at V-1.

²³⁵ CR/PR at Table VI-1.

²³⁶ CR/PR at V-5.

irregularly from January 2021 through November 2021, then decreased sharply until February 2022 before a short increase until April 2022, then declined through March 2024. Overall, the PPI decreased from 1.5 percent from January 2021 to December 2023.²³⁷ The cost of methylene diphenyl diisocyanate (“MDI”), polyols, and toluene diisocyanate (“TDI”) (used to produce foam for all types of mattresses) increased irregularly from January 2021 through July 2022 (for pure MDI), through May 2022 (for polyol), and through April 2022 (for TDI). Costs of these chemicals then decreased irregularly through December 2023. Overall, the cost of MDI increased by *** percent from January 2021 through December 2023, polyols increased by *** percent, and TDI decreased by *** percent.²³⁸

As previously discussed, Commerce issued an antidumping duty order on imports of mattresses from China in December 2019 and antidumping duty orders on imports of mattresses from Cambodia, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam and a countervailing duty order on imports of mattresses from China in May 2021.²³⁹ In addition, effective September 24, 2018, the United States imposed additional 25 percent *ad valorem* duties on imports of mattresses from China under Section 301 of the Trade Act of 1974.²⁴⁰

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.”²⁴¹

As apparent U.S. consumption declined by 7.7 percent over the POI, the volume of cumulated subject imports increased in each year of the POI. Cumulated subject import volume increased from 8.1 million units in 2021 to 9.1 million units in 2022 and 9.6 million units in 2023, an increase of 17.7 percent from 2021 to 2023.²⁴² Cumulated subject imports’ share of apparent U.S. consumption, by quantity, also increased over the POI. Their market share

²³⁷ CR/PR at V-1, Figure V-1, Table V-1.

²³⁸ CR/PR at V-3, Table V-2, Figure V-2.

²³⁹ CR/PR at I-6.

²⁴⁰ *Notice of Modification of Section 301 Action: China’s Acts, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation*, 83 Fed. Reg. 47,974 (Sept. 21, 2018); *Additional Implementing Modification to Section 301 Action: China’s Acts, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation*, 84 Fed. Reg. 26,930 (June 10, 2019).

²⁴¹ 19 U.S.C. § 1677(7)(C)(i).

²⁴² CR/PR at Tables IV-2 and C-1.

increased from 24.1 percent in 2021 to 29.0 percent in 2022 and 30.7 percent in 2023, or by 6.6 percentage points.²⁴³

Based on the foregoing, we find that the volume of cumulated subject imports and the increase in that volume from 2021 to 2023 are significant in absolute terms and relative to consumption in the United States.²⁴⁴

D. Price Effects of the Subject Imports

Section 771(7)(C)(ii) of the Tariff Act provides that, in evaluating the price effects of the 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.²⁴⁵

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

The Commission collected quarterly price data for the total quantity and f.o.b. value of eight mattress products shipped to unrelated U.S. customers during January 2021 to December

²⁴³ CR/PR at Tables IV-2 and C-1. We also note that U.S. importers' U.S. shipments of subject MiBs and FPMs increased in absolute terms and as shares of total U.S. shipments of MiBs and FPMs. U.S. importers' reported U.S. shipments of subject MiBs increased from *** units in 2021 to *** units in 2023. As their quantities of U.S. shipments of MiBs increased, their share of total U.S. shipments of MiBs increased from *** percent in 2021 to *** percent in 2023, an increase of *** percentage points. CR/PR at Table F-1. U.S. importers' reported U.S. shipments of subject FPMs increased from *** units in 2021 to *** units in 2023. As their quantities of U.S. shipments of FPMs increased, their share of total U.S. shipments of FPMs increased from *** percent in 2021 to *** percent in 2023, an increase of *** percentage points. CR/PR at Table F-2.

²⁴⁴ Respondents argue that the volume of subject imports was not significant when viewed within the context of the shift in U.S. demand from FPMs to MiBs, the decline in demand, and the supply constraints experienced by the domestic industry during the POI. CVB Prehearing Br. at 24-26; CVB Posthearing Br. at 7-9, Answers to Commission Questions pp.19-27. We address those arguments and other factors in our discussion of the impact of subject imports on the domestic industry in section VI.E below.

²⁴⁵ 19 U.S.C. § 1677(7)(C)(ii).

2023.²⁴⁶ Twenty-three domestic producers and 27 importers provided usable pricing data for sales of the requested products, although not all firms reported pricing for all products for all quarters. Pricing data reported by these firms accounted for approximately 22.5 percent of U.S. producers' U.S. shipments, *** percent of U.S. shipments of subject imports from Bosnia, *** percent of U.S. shipments of subject imports from Bulgaria, *** percent of U.S. shipments of subject imports from Burma, *** percent of U.S. shipments of subject imports from India, *** percent of U.S. shipments of subject imports from Italy, *** percent of U.S. shipments of subject imports from Kosovo, *** percent of U.S. shipments of subject imports from Mexico, *** percent of U.S. shipments of subject imports from the Philippines, *** percent of U.S. shipments of subject imports from Slovenia, *** percent of U.S. shipments of

²⁴⁶ CR/PR at V-8-9. The pricing products were defined as follows:

Product 1.-- Memory foam mattresses (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than 10.0 inches. Foam density top/comfort layer of greater than or equal to 3 pounds per cubic foot but less than or equal to 5 pounds per cubic foot. **Shipped as a Mattress-in-a-Box;**

Product 2.-- Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than 10.0 inches. Foam density in a top/comfort layer of greater than or equal to 3 pounds per cubic foot but less than or equal to 5 pounds per cubic foot. **Shipped as a flat-packed mattress;**

Product 3.-- Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than 12.0 inches. Foam density in a top/comfort layer of greater than or equal to 2 pounds per cubic foot but less than 3 pounds per cubic foot. **Shipped as a Mattress-in-a-Box;**

Product 4.-- Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than 12.0 inches. Foam density in a top/comfort layer of greater than or equal to 2 pounds per cubic foot but less than 3 pounds per cubic foot. **Shipped as a flat-packed mattress;**

Product 5.-- "Wrapped" 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. Coil count less than 1200 coils in queen size. **Shipped as a Mattress-in-a-Box;**

Product 6.-- "Wrapped" 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. Coil count less than 1200 coils in queen size. **Shipped as a flat-packed mattress;**

Product 7.-- Innerspring mattress, twin size, height (edge to edge) greater than 6.0 inches but less than or equal to 9.0 inches; and

Product 8.-- Pocket coil mattress (including mattresses with multiple cores and/or foam in addition to the pocket coil), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than or equal to 15.0 inches.

subject imports from Spain, and *** percent of U.S. shipments of subject imports from Taiwan.²⁴⁷

The Commission's pricing data show that subject imports pervasively undersold the domestic like product during the POI. Subject imports were priced below the domestically produced product in 322 of 406 quarterly comparisons, or in 79.3 percent of the comparisons, at margins of underselling ranging up to 93.0 percent and an average underselling margin of 39.0 percent.²⁴⁸ The quantity of subject import sales in the quarters with underselling was 1.6 million units, or 92.0 percent of the volume of reported subject import sales in the pricing data.²⁴⁹ Subject imports were priced higher than the domestic like product in the remaining 84 comparisons, or in 20.7 percent of the comparisons, at margins of overselling ranging from 1.2 percent to 113.4 percent and an average overselling margin of 32.1 percent. The quantity of subject imports in quarters with overselling was 137,981 units, or 8.0 percent of the volume of reported subject import sales in the pricing data.

We have also considered lost sales information reported by responding purchasers, which corroborate that subject imports were sold at lower prices than the domestic like product during the POI. Of the 23 responding purchasers, ten reported that they had purchased subject imports instead of the domestic like product.²⁵⁰ Seven of these ten purchasers reported that subject imports were priced lower than domestically produced mattresses, and four purchasers confirmed that price was a primary reason for their purchases of *** units of subject imports rather than the domestic product.²⁵¹ The volume of confirmed lost sales due to price was equivalent to *** percent of purchasers' total reported purchases and imports of subject mattresses and *** percent of the volume of cumulated subject imports during the POI.²⁵² In addition, counsel for respondent CVB conceded that importers priced their products at discounted rates.²⁵³

²⁴⁷ CR/PR at Table V-5. No U.S. importers of subject imports from Poland provided pricing data. *See id.*

²⁴⁸ CR/PR at Table V-20.

²⁴⁹ CR/PR at Table V-20.

²⁵⁰ CR/PR at Table V-22.

²⁵¹ CR/PR at Table V-22.

²⁵² CR/PR at Tables V-21-22

²⁵³ CVB Posthearing Br. at Answers to Commission Questions pp. 29, 56 (explaining how MiBs have a shelf life of 6-12 months in a compressed state before they begin to expand out of their packaging and because "transport times are greater for imports from Asian and European countries, MiBs from these countries have less time to spend on a shelf, and must be discounted relative to FPMs and domestic MiBs to reflect this 'perishability'").

Based on the foregoing, including the moderately high degree of substitutability between domestically produced mattresses and mattresses from subject sources, the importance of price in purchasing decisions, and the pervasive underselling by cumulated subject imports, we find the underselling by cumulated subject imports to be significant. The increasing volume of subject imports that undersold the domestic like product prevented the domestic industry from gaining more market share as nonsubject imports retreated from the market in 2021 after the *Mattresses II* orders and caused a shift in market share from the domestic industry to cumulated subject imports from 2021 to 2023. Between 2021 and 2023, as U.S. importers increased their U.S. shipments of subject MiBs and FPMs by quantity and as shares of total U.S. shipments of MiBs and FPMs,²⁵⁴ cumulated subject imports gained 6.6 percentage points of apparent U.S. consumption at the expense of the domestic industry.^{255 256}

²⁵⁴ CR/PR at Tables F-1-2. U.S. importers' reported U.S. shipments of subject MiBs increased from *** units in 2021 to *** units in 2023. As their quantities of U.S. shipments of MiBs increased, their share of total U.S. shipments of MiBs increased from *** percent in 2021 to *** percent in 2023. CR/PR at Table F-1. At the same time, U.S. producers' U.S. shipments of MiBs decreased from 5.6 million units in 2021 to 5.4 million units in 2023, and their share of total U.S. shipments of MiBs declined from 38.0 percent in 2021 to 35.5 percent in 2023. *Id.* Thus, cumulated subject imports increased their share of total shipments of MiBs by *** percentage points from 2021 to 2023 as the domestic industry's share of total MiB shipments decreased by 2.5 percentage points. *Id.* Additionally, U.S. importers' reported U.S. shipments of subject FPMs increased from *** units in 2021 to *** units in 2023. As their quantities of U.S. shipments of FPMs increased, their share of total U.S. shipments of FPMs increased from *** percent in 2021 to *** percent in 2023. CR/PR at Table F-2. U.S. producers' U.S. shipments of FPMs decreased from 13.4 million units in 2021 to 9.6 million units in 2023, and their share of total U.S. shipments of FPMs declined from 96.7 percent in 2021 to 95.5 percent in 2023. *Id.* Thus, cumulated subject imports increased their share of total shipments of FPMs by *** percentage points from 2021 to 2023 as the domestic industry's share of total FPM shipments declined by 1.2 percentage points. *Id.*

²⁵⁵ CR/PR at Tables IV-20 and C-1. Responding purchasers also reported that purchases of subject imports increased as a share of their total purchases by *** percentage points from 2021 to 2023 while purchases of the domestic like product declined as a share of their total purchases by *** percentage points. CR/PR at Table V-21.

²⁵⁶ We are unpersuaded by respondents' argument that there was no relationship between subject import underselling and the volume of reported domestic industry sales of domestically produced mattresses for each pricing product. CVB Prehearing Br. at 27-28; CVB Posthearing Br. at Answers to Commission Questions pp.31-34. In light of our finding that FPMs compete with MiBs, discussed in section VI.B.3 above, domestically produced FPMs, products 2, 4, and 6, competed not only against subject imported FPMs, but also against subject imported MiBs that were identical to products 2, 4, and 6 in every respect but packaging, namely pricing products 1, 3, and 5, respectively. In this context, subject imports pervasively undersold the domestic like product with respect to the combined pricing products 1&2, 3&4, and 5&6, and as a result, the domestic industry's sales volumes for pricing products 1, 2, 4, and 6 declined from the first quarter of 2021 to the fourth quarter of 2023. Moreover, the domestic industry's sales volumes for products 7 and 8 (which may include FPMs and MiBs) also declined from the first quarter of 2021 to the fourth quarter of 2023, as subject imports pervasively undersold the domestic like product for these products. CR/PR at Tables V-6-13.

We are unpersuaded by respondents' arguments that the Commission's quarterly pricing data do not represent apples-to-apples comparisons because the pricing products allegedly do not account for differences in product mix.²⁵⁷ In defining pricing products, the Commission seeks to set product definitions that are narrow enough to permit comparisons of directly competitive products and broad enough to capture a sufficient number of domestic producer and subject importer sales under each definition to yield price comparisons that allow the Commission to understand the relative pricing of domestic product and subject imports the U.S. market. In this regard, the Commission considered petitioners' and respondents' comments on the pricing product definitions contained in the draft questionnaires. Petitioners supported the three pricing product definitions originally contained in the draft questionnaires, whereas Mexican respondents suggested seven pricing products that were used in *Mattresses II* and CVB suggested six pricing products.²⁵⁸ Based on parties' comments, the Commission amended the pricing product definitions, accepting six of the more detailed pricing products suggested by the Mexican Respondents and adding two pricing products suggested by CVB. In doing so, the Commission increased the number of pricing products from three products to eight products, and included additional details such as foam density, packaging type (i.e., MiB and FPM), and coil count.²⁵⁹ Notably, the product mix issues that respondents now raise, such as differences in branding, weight of fabrics, coils, and grades of foam used to produce mattresses, were never identified by respondents in their comments on the draft questionnaires as factors that would preclude the Commission from obtaining apples-to-apples price comparisons. Nor did respondents request in their comments that the Commission account for such factors in their pricing product definitions. To the contrary, as Mexican respondents emphasized in their comments on the draft questionnaires, their proposed pricing product definitions, which the Commission adopted, "would best allow the Commission to conduct an accurate price comparison."²⁶⁰ Consequently, we find that the

²⁵⁷ CVB Prehearing Br. at 27; Mexican Respondents Prehearing Br. at 10-11; CVB Posthearing Br. at Answers to Commission Questions pp.35-42.

²⁵⁸ CR/PR at V-10 n.3; CVB Comments on Draft Questionnaires (Nov. 13, 2023), EDIS Doc. 808370; Mexican Respondents Comments on Draft Questionnaires (Nov. 13, 2023), EDIS Doc. 808327.

²⁵⁹ CR/PR at V-10 n.5.

²⁶⁰ Mexican Respondents Comments on Draft Questionnaires at 4.

pricing data on the record provide a reliable basis for assessing underselling by subject imports.²⁶¹

We have considered price trends during the POI. The domestic industry's price trends were mixed. Between the first and last quarters for which data were collected, the domestic industry's sales prices for products 2, 4, 5, 7, and 8 fluctuated, but rose overall by *** percent, 32.8 percent, 5.5 percent, 91.4 percent, and 23.8 percent, respectively, while its sales prices for products 1, 3, and 6 fell by *** percent, 13.1 percent, 5.2 percent, respectively.²⁶² Price trends for the subject imports were also mixed, and ranged from decreases of *** percent to increases of *** percent.²⁶³

We have also considered whether subject imports prevented price increases which would otherwise have occurred to a significant degree.²⁶⁴ The domestic industry's COGS to-net-sales ratio increased from 61.4 percent in 2021 to 64.0 percent in 2022, and then decreased to 61.6 percent in 2023, for an overall increase of 0.2 percentage points from 2021 to 2023.²⁶⁵ The domestic industry's unit COGS increased from \$217 per unit in 2021 to \$248 per unit in 2023, or by \$31 per unit, driven primarily by increases in unit raw material costs from \$162 in

²⁶¹ Respondents argue that the pricing product data reflect the weighted average of a wide range of price points, and therefore the comparison of prices will be distorted based on the relative weight of entry-level, mid-level, and premium-level price points of the mattresses included. CVB Posthearing Br. at Answers to Commission Questions pp.13-14. We disagree. As discussed above, the pricing product definitions were sufficiently detailed to obtain data that allowed comparisons of directly competitive products. Moreover, Commission staff carefully reviewed all pricing data submitted by responding domestic producers and importers and excluded data that were outliers (*i.e.*, substantially higher priced or substantially lower priced), and no parties disputed such exclusions. CR/PR at V-10-11 nn.7 and 8. Nor did any party request that any other producer/importer pricing data be excluded from the dataset. Consequently, we find that the pricing data yielded representative average quarterly prices of subject imports and of the domestic like product. Differences in price points of competitive mattress products supports the finding that underselling by subject imports allowed them to gain sales and market share.

²⁶² CR/PR at Table V-14.

²⁶³ CR/PR at V-14.

²⁶⁴ While petitioners claim that subject imports adversely affected domestic prices, they do not argue that subject imports suppressed domestic prices to a significant degree during the POI, but rather, that the industry is "susceptible" to price suppression. Petitioners Posthearing Br. at 12-13, Exhibit 1 pp.24.

²⁶⁵ CR/PR at Table VI-1.

2021 to \$179 in 2023.²⁶⁶ The industry's net sales average unit value ("AUV") increased by a greater amount, from \$354 per unit in 2021 to \$403 per unit in 2023, or by \$49 per unit.²⁶⁷

In sum, we find that cumulated subject imports undersold the domestic like product to a significant degree, causing a shift in sales and market share from the domestic industry to cumulated subject imports during the POI. We therefore find that cumulated subject imports had significant price effects.

E. Impact of the Subject Imports²⁶⁸

Section 771(7)(C)(iii) of the Tariff Act provides that examining the impact of subject imports, the Commission "shall evaluate all relevant economic factors which have a bearing on

²⁶⁶ CR/PR at Table VI-1.

²⁶⁷ CR/PR at Tables VI-1-2. Multiple U.S. producers and importers describe passing on raw material cost increases through price increases. CR/PR at V-5; *see also* Hearing Tr. at 74 (Alves) (U.S. producers "were able to obtain prices that were covering those costs"). Eighteen U.S. producers reported that they had to reduce prices and 12 U.S. producers reported that they had to roll back price increases due to competition with subject imports. CR/PR at V-48. Of the 25 responding purchasers, 17 reported that U.S. producers had not reduced prices in order to compete with lower-priced imports from subject countries while eight reported that they did not know. CR/PR at V-50.

²⁶⁸ The statute instructs the Commission to consider the "magnitude of the dumping margin" in an antidumping proceeding as part of its consideration of the impact of imports. 19 U.S.C. § 1677(7)(C)(iii)(V). In its final determinations of sales at less value concerning imports of mattresses from Bosnia, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan, Commerce found dumping margins of 217.38 percent for imports from Bosnia, 106.27 percent for imports from Bulgaria, 181.71 percent for imports from Burma, 257.06 percent for imports from Italy, 538.23 percent for imports from the Philippines, 330.71 percent for imports from Poland, 744.81 percent for imports from Slovenia, and 624.50 percent for imports from Taiwan. *Mattresses from Bosnia and Herzegovina, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,448; *Mattresses from Bulgaria, Final Affirmative Determination of Sales at Less than Fair Value*, 89 Fed. Reg. 42,443; *Mattresses from Burma, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,427; *Mattresses from Italy, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,429; *Mattresses from the Philippines, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,432; *Mattresses from Poland, Final Affirmative Determination of Sales at Less than Fair Value*, 89 Fed. Reg. 42,435; *Mattresses from Slovenia, Final Affirmative Determination of Sales at Less than Fair Value*, 89 Fed. Reg. 42,437; *Mattresses from Taiwan, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part*, 89 Fed. Reg. 42,439. We take into account in our analysis the fact that Commerce has made final findings that all subject producers in Bosnia, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan are selling subject imports in the United States at less than fair value. Further, our analysis of the significant underselling of subject imports and their large underselling (Continued...)

the state of the industry.”²⁶⁹ 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 debts, research and development, 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.”²⁷⁰

As previously discussed, the domestic industry previously sought relief from two waves of unfairly traded imports, first from China in *Mattresses I* and then from Cambodia, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam in *Mattresses II*. After the most recent antidumping and countervailing duty orders in *Mattresses II* were issued in May 2021, nonsubject imports receded from the U.S. market, and the domestic industry’s condition improved from 2020 to 2021, with increases in production, U.S. shipments, and financial indicators despite a 2.8 percent decline in apparent U.S. consumption.²⁷¹ From 2021 to 2023, however, the domestic industry’s performance declined by nearly every measure, as cumulated subject imports significantly increased, despite declining apparent U.S. consumption, and captured 6.6 percentage points of market share from the domestic industry.

The domestic industry’s installed overall capacity declined by 2.9 percent from 2021 to 2023, from 53.5 million units in 2021 to 52.0 million units in 2023.²⁷² The domestic industry’s practical capacity declined by 8.3 percent from 2021 to 2023, declining from 26.9 million units in 2021 to 25.7 million units in 2022 and 24.6 million units in 2023.²⁷³ The domestic industry’s production declined by 19.3 percent from 2021 to 2023, falling from 19.4 million units in 2021 to 16.1 million units in 2022 and 15.7 million units in 2023.²⁷⁴ Its practical capacity utilization rate dropped by 8.7 percentage points from 2021 to 2023, decreasing from 72.2 percent in 2021 to 62.6 percent in 2022, before increasing slightly to 63.6 percent.²⁷⁵

margins, described in both the price effects discussion and below, are particularly probative to an assessment of the impact of the subject imports.

²⁶⁹ 19 U.S.C. § 1677(7)(C)(iii); *see also* SAA at 851 and 885 (“In material injury determinations, the Commission considers, in addition to imports, other factors that may be contributing to overall injury. While these factors, in some cases, may account for the injury to the domestic industry, they also may demonstrate that an industry is facing difficulties from a variety of sources and is vulnerable to dumped or subsidized imports.”).

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

²⁷¹ Preliminary Determinations, USITC Pub. 5460 at 50.

²⁷² CR/PR at III-15, Table III-5.

²⁷³ CR/PR Tables III-5 and C-1.

²⁷⁴ CR/PR Tables III-5 and C-1.

²⁷⁵ CR/PR Tables III-5 and C-1.

The quantity of the domestic industry's U.S. shipments declined by 21.0 percent from 2021 to 2023, from 19.1 million units in 2021 to 15.9 million units in 2022 and 15.1 million units in 2023.²⁷⁶ As cumulated subject imports increased, the domestic industry's market share decreased by 8.1 percentage points from 2021 to 2023, decreasing from 56.5 percent in 2021 to 50.9 percent in 2022 and 48.4 percent in 2023.²⁷⁷ The industry's end-of-period inventories fluctuated but increased by 43.0 percent between 2021 and 2023, decreasing from 885,827 units in 2021 to 853,463 units in 2022, before increasing to 1.3 million units in 2023.²⁷⁸ The industry's end-of-period inventories as a share of U.S. shipments increased from 4.6 percent in 2021 to 5.4 percent in 2022 and 8.4 percent in 2023.²⁷⁹

Similarly, the domestic industry's employment indicators declined overall during the POI. Its number of production and related workers ("PRWs") decreased from 14,806 PRWs in 2021 to 13,502 PRWs in 2022 and 12,908 PRWs in 2023.²⁸⁰ The industry's total hours worked decreased from 28,563 hours in 2021 to 25,807 hours in 2022 and 25,760 hours in 2023.²⁸¹ Its wages paid followed a similar declining pattern, decreasing from \$620.2 million in 2021 to \$602.8 million in 2022 and \$591.2 million in 2023.²⁸² Productivity per hour declined from 0.7 units per hour in 2021 to 0.6 units per hour in 2022 and 2023.²⁸³

The domestic industry's financial indicators also declined during the POI. Its net sales value declined by 10.3 percent over the POI, from \$6.7 billion in 2021 to \$6.2 billion in 2022 and \$6.0 billion in 2023.²⁸⁴ Its gross profits declined by 10.7 percent from 2021 to 2023, declining from \$2.6 billion in 2021 to \$2.2 billion in 2022, before increasing to \$2.3 billion in 2023.²⁸⁵ The industry's operating income declined by 53.1 percent, from \$923.8 million in 2021 to \$488.6 million in 2022 and \$433.3 million in 2023.²⁸⁶ The domestic industry's net income declined by

²⁷⁶ CR/PR at Tables III-10 and C-1.

²⁷⁷ CR/PR at Tables IV-20 and C-1.

²⁷⁸ CR/PR at Tables III-11 and C-1.

²⁷⁹ CR/PR at Table III-11.

²⁸⁰ CR/PR at Tables III-18 and C-1.

²⁸¹ CR/PR at Tables III-18 and C-1.

²⁸² CR/PR at Tables III-18 and C-1.

²⁸³ CR/PR at Tables III-18 and C-1.

²⁸⁴ CR/PR at Tables VI-3 and C-1.

²⁸⁵ CR/PR at Tables VI-3 and C-1.

²⁸⁶ CR/PR at Tables VI-3 and C-1. Operating income declined, in part, because of the industry's increasing selling, general and administrative ("SG&A") expenses spread over declining sales quantity. CR/PR at VI-20. Each domestic producer reporting an increase in its SG&A expenses reported its own reasons for the increase, including additional costs associated with acquisitions, expansions, and increased marketing. CR/PR at VI-19 n.14.

89.7 percent, from \$816.8 million in 2021 to \$215.9 million in 2022 and \$83.9 million in 2023.²⁸⁷ Its operating income to net sales ratio declined from 13.8 percent in 2021 to 7.9 percent in 2022 and 7.2 percent in 2023.²⁸⁸ Its net income to net sales ratio declined from 12.2 percent in 2021 to 3.5 percent in 2022 and 1.4 percent in 2023.²⁸⁹ The domestic industry's net assets declined from \$5.3 billion in 2021 to \$4.7 billion in 2022 and \$3.9 billion in 2023.²⁹⁰ The industry's return on assets declined from 17.6 percent in 2021 to 10.3 percent in 2022, before increasing to 11.1 percent.²⁹¹

The domestic industry's capital expenditures fluctuated but decreased overall between 2021 and 2023 while its R&D expenses increased. Capital expenditures increased from \$302.6 million in 2021 to \$441.6 million in 2022, before decreasing to \$246.4 million.²⁹² The industry's research and development expenses increased from \$34.8 million in 2021 to \$38.2 million in 2022 and \$43.0 million in 2023.²⁹³ Several U.S. producers reported that they experienced negative effects on investments and negative effects on growth and development due to competition with subject imports.²⁹⁴ The domestic industry's return on assets decreased from 17.6 percent in 2021 to 10.3 percent in 2022, before increasing to 11.1 percent in 2023.²⁹⁵

As discussed previously, increasing and significant volumes of low-priced subject imports not only largely replaced nonsubject imports from countries subject to the *Mattresses II* orders as they retreated from the U.S. market,²⁹⁶ but also captured 6.6 percentage points of market share from the domestic industry from 2021 to 2023.²⁹⁷ By pervasively underselling the domestic like product and increasing in volume and market share, cumulated subject imports prevented the domestic industry from capitalizing on the benefit of the antidumping and countervailing duty orders in *Mattresses II* by regaining market share lost to nonsubject imports prior to investigations and imposition of orders on those imports, and also gained additional sales and market share at the expense of the domestic industry. Consequently, the domestic industry's output and revenues were lower than they would have been otherwise.

²⁸⁷ CR/PR at Tables VI-3 and C-1.

²⁸⁸ CR/PR at Tables VI-3 and C-1.

²⁸⁹ CR/PR at Tables VI-3 and C-1.

²⁹⁰ CR/PR at Tables VI-12 and C-1.

²⁹¹ CR/PR at Table VI-13.

²⁹² CR/PR at Tables VI-8 and C-1.

²⁹³ CR/PR at Table VI-10.

²⁹⁴ CR/PR at Table VI-17.

²⁹⁵ CR/PR at Table VI-13.

²⁹⁶ CR/PR at Table E-1; see Preliminary Determination, USITC Pub. 5460 at Table C-1.

²⁹⁷ CR/PR at Tables IV-20 and C-1.

We are unpersuaded by respondents' arguments that the declines in the domestic industry's performance were attributable to the industry's declining sales of FPMs, allegedly for reasons unrelated to subject imports. According to respondents, FPM producers experienced declines in profitability due to a shift in demand to MiBs. While acknowledging that domestic producers of MiBs competed directly with subject imports, respondents argue that such domestic producers improved their financial performance, including their gross and operating profit margins, as they gained market share in the MiB market segment during the POI.²⁹⁸

As an initial matter, we defined a single domestic like product and domestic industry and found competition between subject imports and domestically produced mattresses, and therefore do not find it appropriate or instructive to focus our impact analysis only on domestic producers of MiBs.²⁹⁹ Rather we focus our analysis on the domestic industry as a whole.³⁰⁰ In

²⁹⁸ CVB Prehearing Br. at 31-37, Exhibit 30; CVB Posthearing Br. at 6-7, Answers to Commission Questions pp.9-12. We note that respondents are incorrect that domestic producers increased their share of total U.S. shipments of MiBs during the POI. As reviewed above, U.S. importers' U.S. shipments of subject MiBs increased by *** percent, while their share of total U.S. shipments of MiBs increased from *** percent to *** percent, a gain of *** percentage points and U.S. producers' share of total U.S. shipments of MiBs declined by 2.5 percentage points, all of which was captured by subject imports. CR/PR at Table F-1.

²⁹⁹ We are unpersuaded by respondents' reliance upon *BIC Corp. v. United States*, 964 F. Supp. 391, 401 (Ct. Int'l Trade 1997) and the Commission's prior determinations in *Blast Furnace Coke from China and Japan*, Inv. Nos. 731-TA-951-952, USITC Pub. 3619 at 3 (Aug. 2003) (Remand) and *Certain Telephone Systems and Subassemblies Thereof from Japan and Taiwan*, Inv. Nos. 731-TA-426 and 428, USITC Pub. 2237 at 39-40, 43 (Nov. 1989) as support for their argument that the Commission should conduct a segmented market analysis for MiBs and FPMs. CVB Posthearing Br. at Answers to Commission Questions pp.4-5. In *BIC*, the court sustained the Commission's finding of two distinct market segments, and that the sole U.S. producer's lighters were sold in one segment and subject imports were sold in the other. *BIC Corp.*, 964 F. Supp at 398-399. In *Blast Furnace Coke*, the Commission similarly found attenuated competition between subject imports and the domestic like product in part because domestic producers sold their entire output to only one customer, which was often located nearby or adjacent to the producers' coke battery, avoiding freight costs and degradation from moving the coke. Subject imports, on the other hand, were sold to steel plants distant from most domestic producers, with lower inland freight costs from ports to those plants. USITC Pub. 3619 at 3-8. In *Certain Telephone Systems and Subassemblies*, the Commission found that the industry and market had several unique characteristics that affected competition between the domestic like product and subject imports, including different methods of distribution and marketing and the existence of several submarkets. USITC Pub. 2237 at 38-43. Unlike in *BIC* and *Blast Furnace Coke* where there was little to no overlap between purchasers of subject imports and the domestic like product, domestic producers sold MiBs and FPMs to many of the same purchasers as importers during the POI. CR/PR at II-4 and Table V-21. And unlike in *Certain Telephone Systems and Subassemblies*, domestic producers' and importers' mattresses were sold through overlapping channels of distribution, primarily to retailers.

³⁰⁰ 19 U.S.C. § 1677(4)(A) ("The term 'industry' means the producers as a whole of a domestic like product, or those producers whose collective output of a domestic like product constitutes the (Continued...)")

particular, as discussed in VI.B.3 above, we have found that MiBs and FPMs are interchangeable and compete with each other for sales in the U.S. market, contrary to respondents' arguments. While certain purchasers may prefer MiBs due to certain logistical advantages such as easier transport and delivery by a common carrier, the record indicates that price was nevertheless an important factor in purchasing decisions for mattresses,³⁰¹ and that domestic producers of FPMs and MiBs and importers of primarily MiBs competed for mattress sales to many of the same purchasers. We therefore find that low priced subject imports adversely impacted the industry as a whole by gaining sales and market share at the expense of domestically produced MiBs as well as domestically produced FPMs. Thus, to the extent that there was a shift in demand to MiBs as respondents claim, this shift was, at least in part, due to lower-priced subject imports comprised primarily of MiBs taking sales from domestically produced FPMs.³⁰² In any event, U.S. producers which sold MiBs had substantial unused capacity with which they could have supplied additional volumes of MiBs during the POI, as discussed below.

Although we base our impact analysis on the domestic industry as a whole, the record also shows that cumulated subject imports had a significant adverse impact on U.S. producers

major proportion of the total domestic production of the product.”); *see also ITG Voma Corp. v. United States Int’l Trade Comm’n*, 253 F. Supp. 3d 1339, 1354 (Ct. Int’l Trade 2017) (“{T}he law imposes no . . . requirement on the Commission . . . to engage in a segmented analysis.”), *aff’d* 753 F. App’x 913 (Fed. Cir. 2019); *Mexichem Fluor Inc. v. United States*, 179 F. Supp. 3d 1238, 1248 (Ct. Int’l Trade 2016) (holding that the statute does not require the Commission to conduct a market segmentation analysis in light of the Commission’s definition of a single domestic like product and single domestic industry); *NSK Corp. v. United States*, 32 CIT 966, 983, 577 F. Supp. 2d 1322, 1340 (2008) (“{T}he {Commission} bears no obligation to perform a market segmentation analysis” and “{d}oes not err in basing its determination on data representing the experience of the domestic industry as a whole, rather than on the experience of {different segments of the industry} separately”) (brackets in original) (quoting *Tropicana Prods., Inc. v. United States*, 31 CIT 548, 559-60, 484 F. Supp. 2d 1330, 1341 (2007)); *Makita Corp. v. United States*, 21 CIT 734, 755, 974 F. Supp. 770, 788 (1997) (“{N}either the statute nor its legislative history requires the Commission to adopt a particular analysis when the market has segments”); *Encon Indus., Inc. v. United States*, 16 CIT 840, 842, 1992 WL 245899, at *2 (1992) (rejecting plaintiff’s attempt to distinguish between low-end and high-end ceiling fans on a market-segment basis, referring to it as a “back-door way of saying that the ‘like product’ determination . . . is wrong”).

³⁰¹ Moreover, while 26 of 29 responding purchasers reported that price is a very important purchasing factor, only 9 purchasers reported that availability to ship by common carrier is a very important purchasing factor, with a plurality (11 purchasers) reporting that it is not important. CR/PR at Table II-17.

³⁰² We further note that responding importers’ reported U.S. shipments of FPMs increased from *** units in 2021 to *** units in 2023, and their share of total U.S. shipments of FPMs increased from *** percent in 2021 to *** percent in 2023, while responding U.S. producers’ reported U.S. shipments of FPMs declined from 13.4 million units in 2021 to 9.6 million units in 2023, and their share of total U.S. shipments of FPMs declined from 96.7 percent in 2021 to 95.5 percent in 2023. CR/PR at Table F-2.

of MiBs. Despite the domestic industry having substantial and increasing practical capacity for MiB production throughout the POI,³⁰³ U.S. shipments of domestically produced MiBs declined from 5.6 million units in 2021 to 5.4 million units in 2023, and U.S producers' share of total MiB U.S. shipments declined from 38.0 percent in 2021 to 35.5 percent in 2023.³⁰⁴ We find that the performance of domestic MiB producers would have been stronger during the POI but for the significant and increasing volumes of low-priced subject imports that displaced domestic industry shipments from the U.S. market.³⁰⁵ U.S. MiB producers had increasing unused capacity for the production of MiBs as their practical capacity utilization rate declined from 76.3 percent in 2021 to 58.6 percent in 2022, before increasing 63.8 percent in 2023, for an overall decline of 12.5 percentage points.³⁰⁶ In 2023 alone, domestic MiB producers had unused practical capacity of 2.8 million units, equivalent to twice the 1.4 million unit increase in cumulated subject imports from 2021 to 2023.³⁰⁷ Given the magnitude of unused capacity possessed by domestic MiB producers throughout the POI, we find that domestic MiB producers had the ability to greatly increase their production, U.S. shipments, and market share during the POI. Instead, subject imports increased as nonsubject imports retreated from the market in between 2020 and 2021, and continued to increase and take market share from the domestic industry during the POI. Consequently, although the financial performance of U.S. producers of MiBs improved by most metrics over the POI,³⁰⁸ we find that domestic producers of MiBs would have had greater production, U.S. shipments, sales revenues, and operating and net income during the POI but for subject import competition.

³⁰³ CR/PR at Table G-7 (including U.S. producers that solely or primarily sold MiBs). The capacity, production, capacity utilization, and financial data contained in Appendix G are based on the classification of domestic producers as being solely/primarily MiB producers and solely/primarily FPM producers. CR/PR at G-3. As respondents indicated, several U.S. producers overwhelmingly produce one type of mattress. CVB Prehearing Br. at 35, Exhibit 30; CVB Posthearing Br. at Answers to Commission Questions pp.7-8. While several other U.S. producers reported more equal U.S. shipments of both MiBs and FPMs, the Commission's classification of U.S. producers as solely/primarily MiB producers or solely/primarily FPM producers constituted the best available information upon which to assess further respondents' arguments about the performance of U.S. producers of MiBs.

³⁰⁴ While responding U.S. producers' U.S. shipments and share of total U.S. shipments of MiBs declined, responding importers' U.S. shipments of MiBs increased by *** percent from *** units in 2021 to *** units in 2023 and their share of total U.S. shipments of MiBs increased from *** percent in 2021 to *** percent in 2023. CR/PR at Table F-1.

³⁰⁵ The domestic industry's share of total U.S. shipments of MiBs declined by 2.5 percentage points from 2021 to 2023 as cumulated subject imports increased their share of total U.S. shipments of MiBs by *** percentage points. See CR/PR at Table F-1.

³⁰⁶ CR/PR at Table G-7.

³⁰⁷ CR/PR at Tables C-1 and G-7.

³⁰⁸ CR/PR at Table G-3.

We also do not find merit to respondents' arguments that any injury suffered by the domestic industry was caused by factors other than subject imports, specifically, supply constraints and domestic producer bankruptcies.³⁰⁹ Petitioners maintain that the domestic industry did not experience significant supply constraints over the POI. They report that any raw material and labor shortages stemming from the COVID-19 pandemic and/or weather related conditions (*e.g.*, 2020 hurricane season and 2021 Texas deep freeze) were only temporary and largely resolved by mid-2022.³¹⁰ Consistent with this, most responding U.S. producers, importers, and purchasers reported no supply constraints during the POI, and those that did mostly reported supply constraints in 2021 rather than in 2022 or 2023, and the number of U.S. producers and purchasers reporting domestic supply constraints declined over the POI.³¹¹ Yet, the domestic industry's production and U.S. shipments were at their highest levels in 2021, and declined in each subsequent year of the POI.³¹² Consequently, the domestic industry's unused practical capacity, which was already substantial in 2021, increased over the POI.³¹³ The record further shows that the industry maintained substantial inventory levels from which it could have supplied customers throughout the POI.³¹⁴ Accordingly, we find that any supply constraints experienced by domestic producers during the POI cannot explain the 6.6 percentage points of market share that cumulated subject imports gained from the domestic industry from 2021 to 2023.

Regarding the bankruptcies of Serta Simmons and Corsicana, respondents claim that factors other than subject imports caused the bankruptcies, as indicated in their bankruptcy

³⁰⁹ CVB Prehearing Br. at 38-42; CVB Posthearing Br. at 11-13, Exhibits 1 & 2; Mexican Respondents Posthearing Br. at 13-14.

³¹⁰ Petitioners Posthearing Br. at Exhibit 1 pp.6-8; Hearing Tr. at 83-85 (Salrin, Earley, Merwin, Rhea, Rose). Respondents similarly acknowledge that the domestic industry mostly experienced raw material and labor shortages in 2021 and 2022. CVB Posthearing Br. at Answers to Commission Questions pp.16, 19-27.

³¹¹ CR/PR at II-16, Table II-6. For 2021, 15 of 48 U.S. producers (31.2 percent) and 6 of 27 purchasers (22.2 percent) reported domestic industry supply constraints. CR/PR at Table II-6. These figures declined to 6 of 48 U.S. producers (12.5 percent) and 4 of 27 purchasers (14.8 percent) for 2022; 1 of 48 U.S. producers (2.1 percent) and 2 of 26 purchasers (7.7 percent) for pre-petition 2023; and 1 of 48 U.S. producers (2.1 percent) and 1 of 26 purchasers (3.8 percent) for post-petition 2023. *Id.* Thus, both U.S. producers and purchasers reported fewer supply constraints from the domestic industry over the POI, reaching very small shares of responses by 2023. These declining instances of domestic supply constraints would not explain increasing volumes and market share of cumulated subject imports over the POI.

³¹² CR/PR at Tables III-7 and C-1.

³¹³ CR/PR at Tables III-7 and C-1.

³¹⁴ CR/PR at Table C-1.

pleadings.³¹⁵ Representatives of Serta Simmons and Corsicana, however, testified at the hearing that the bankruptcies resulted from their firms' loss of market share to increasing imports.³¹⁶ Regardless of their cause, these bankruptcies do not explain the pervasive underselling of the domestic like product by subject imports leading to the industry's loss of market share to cumulated subject imports.

We have 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. While apparent U.S. consumption declined by 7.7 percent from 2021 to 2023, this decline does not explain the extent of the larger decline in the domestic industry's production and U.S. shipments during the period, nor the domestic industry's loss of market share to significant and increasing volumes of low-priced cumulated subject imports. Accordingly, declining demand cannot explain the injury we have attributed to cumulated subject imports.³¹⁷

We have also considered the presence of nonsubject imports and imports from Indonesia that are subject to investigation but for which Commerce has preliminarily issued a negative determination.³¹⁸ The volume of nonsubject imports sharply declined between 2020 and 2021 after imposition of the orders in *Mattresses II*, and continued to decline irregularly during the POI.³¹⁹ Nonsubject imports' market share declined from 8.3 percent in 2021 to 6.3

³¹⁵ CVB Posthearing Br. at 11-12, Exhibits 1 & 2.

³¹⁶ Hearing Tr. at 82-83 (Prado, Rhea), 97-98 (Rhea).

³¹⁷ Similarly, even if looking, *arguendo*, at the U.S. market on a segmented basis as advocated for by respondents, demand trends for MiBs and FPMs cannot explain the injury we have attributed to cumulated subject imports. Total U.S. shipments of MiBs increased by 3.0 percent from 2021 to 2023, while the domestic industry's U.S. shipments of MiBs declined by 3.7 percent and importers' U.S. shipments of subject imports packaged as MiBs increased by *** percent. CR/PR at Table F-1. Cumulated subject imports increased their share of total shipments of MiBs and the domestic industry's share decreased. *Id.* As previously discussed, U.S. producers of MiBs reported unused practical capacity throughout the POI. *Id.* at Table G-7. Total U.S. shipments of FPMs decreased by 27.4 percent from 2021 to 2023, while the domestic industry's U.S. shipments of FPMs declined by 28.3 percent and importers' U.S. shipments of subject imports packaged as FPMs increased by *** percent. *Id.* at Table F-2. Cumulated subject imports increased their share of total FPM shipments and the domestic industry's share decreased. *Id.* U.S. producers of FPMs reported increasing unused practical capacity over the POI. *Id.* at Table G-6. Accordingly, demand trends for MiBs and FPMs cannot explain the increase in cumulated subject import volume and market share over the POI.

³¹⁸ As previously noted, Commerce preliminarily determined that countervailable subsidies provided by the Government of Indonesia are at de minimis levels. CR/PR at I-7; *Mattresses from Indonesia: Preliminary Negative Countervailing Duty Determination and Alignment of Final Determination with the Final Antidumping Duty Determination*, 89 Fed. Reg. 57.

³¹⁹ CR/PR at Tables C-1 and E-1.

percent in 2022, before returning to 8.3 percent in 2023.³²⁰ Although mattress imports from Indonesia increased in terms of volume and market share, this does not explain the injury to the domestic industry as a result of the loss of 6.6 percentage points of market share to cumulated subject imports during the POI, which is distinct from any loss of market share to nonsubject imports or imports from Indonesia.³²¹

In sum, we determine that the domestic industry is materially injured by reason of cumulated subject imports from Bosnia, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan.

VII. Critical Circumstances

A. Legal Standards

In its final antidumping determinations concerning mattresses from Bosnia, Burma, Italy, and Philippines, Commerce found that critical circumstances exist with respect to all producers and exporters in each of those subject countries.³²² For subject imports from Taiwan, Commerce found that critical circumstances exist for imports of mattresses from Taiwan produced and exported by Fuyue Mattress Industry Co., Ltd; Star Seeds Co., Ltd., and Yong Yi Cheng Co., but not by other producers and exporters in Taiwan.³²³ Because we have determined that the domestic industry is materially injured by reason of subject imports from Bosnia, Burma, Italy, Philippines, and Taiwan, we must further determine "whether the imports subject to the affirmative {Commerce critical circumstances} determination ... are likely to

³²⁰ CR/PR at Table C-1.

³²¹ CR/PR at Tables IV-20 and C-1. We further note that despite a substantial quantity of confirmed lost sales to mattress imports from Indonesia (** units), purchasers also confirmed buying cumulated subject imports instead of the domestic like product primarily due to their lower price, and the 6.6 percentage point shift in market share from the domestic industry to cumulated subject imports is distinct from the 1.5 percentage point increase in market share by imports from Indonesia. CR/PR at Tables V-22 and C-1.

³²² *Mattresses from Bosnia and Herzegovina, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,448; *Mattresses from Burma, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,427; *Mattresses from Italy, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,429; *Mattresses from the Philippines, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 42,432.

³²³ *Mattresses from Taiwan, Final Affirmative Determination of Sales at Less than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part*, 89 Fed. Reg. 42,439.

undermine seriously the remedial effect of the antidumping {and/or countervailing duty} order{s} to be issued."³²⁴

The SAA indicates that the Commission is to determine "whether, by massively increasing imports prior to the effective date of relief, the importers have seriously undermined the remedial effect of the order" and specifically "whether the surge in imports prior to the suspension of liquidation, rather than the failure to provide retroactive relief, is likely to seriously undermine the remedial effect of the order."³²⁵ The legislative history for the critical circumstances provision indicates that the provision was designed "to deter exporters whose merchandise is subject to an investigation from circumventing the intent of the law by increasing their exports to the United States during the period between initiation of an investigation and a preliminary determination by {Commerce}."³²⁶ An affirmative critical circumstances determination by the Commission, in conjunction with an affirmative determination of material injury by reason of subject imports, would normally result in the retroactive imposition of duties for those imports subject to the affirmative Commerce critical circumstances determination for a period 90 days prior to the suspension of liquidation.³²⁷

The statute provides that, in making this determination, the Commission shall consider, among other factors it considers relevant,

- (I) the timing and the volume of the imports,
- (II) a rapid increase in inventories of the imports, and
- (III) any other circumstances indicating that the remedial effect of the {order} will be seriously undermined.³²⁸

In considering the timing and volume of subject imports, the Commission's practice is to consider import quantities prior to the filing of the petitions with those subsequent to the filing of the petitions using monthly statistics on the record regarding those firms for which Commerce has made an affirmative critical circumstances determination.³²⁹

³²⁴ 19 U.S.C. §§ 1671d(b)(4)(A)(i), 1673d(b)(4)(A)(i).

³²⁵ SAA at 877.

³²⁶ *ICC Industries, Inc. v United States*, 812 F.2d 694, 700 (Fed. Cir. 1987), quoting H.R. Rep. No. 96-317 at 63 (1979), *aff'd* 632 F. Supp. 36 (Ct. Int'l Trade 1986). See 19 U.S.C. §§ 1671b(e)(2), 1673b(e)(2).

³²⁷ 19 U.S.C. §§ 1671b(e)(2), 1673b(e)(2).

³²⁸ 19 U.S.C. §§ 1671d(b)(4)(A)(ii), 1673d(b)(4)(A)(ii).

³²⁹ See *Lined Paper School Supplies from China, India, and Indonesia*, Inv. Nos. 701-TA-442-43, 731-TA-1095-97, USITC Pub. 3884 at 46-48 (Sept. 2006); *Carbazole Violet Pigment from China and India*, (Continued...)

B. Party Arguments

Petitioners' Arguments. Petitioners argue that the Commission should reach affirmative critical circumstances determinations with respect to subject imports from Bosnia, Burma and the Philippines.³³⁰ They contend that the increases in mattresses imported from all three countries in the six months before and after the petitions were substantial relative to the U.S. market, collectively totaling approximately 1.8 million mattresses (equivalent to 5.6 percent of apparent U.S. consumption over the six-month period in 2023).³³¹ With respect to U.S. inventories, petitioners argue that their increase was significant,³³² and to extent that end-of-period inventories of mattresses from the subject countries declined, this demonstrates the importers' success at selling mattresses at low prices that did not include antidumping duties.³³³ They assert that given the long lifespan of mattress products, the post-petition sales of subject mattresses displaced potential sales by the domestic industry for roughly the next decade.³³⁴ According to petitioners, importers' behavior of country-hopping and selling off product in the post-petition period is the precise behavior that the critical circumstances provision seeks to remedy.³³⁵

Respondents' Arguments. Respondents argue that while there have been post-petition increases in imports of mattresses from Burma, Italy, and the Philippines, such increases are modest and, in any event, small compared to total imports and/or apparent U.S. consumption such that remedial effect of the order will not be seriously undermined.³³⁶ They further maintain that there has not been "a rapid increase in inventories of the imports." To the

Inv. Nos. 701-TA-437 and 731-TA-1060-61 (Final), USITC Pub. 3744 at 26 (Dec. 2004); *Certain Frozen Fish Fillets from Vietnam*, Inv. No. 731-TA-1012 (Final), USITC Pub. 3617 at 20-22 (Aug. 2003).

³³⁰ Petitioners Prehearing Br. at 53-55; Petitioners Posthearing Br. at Exhibit 1 pp.28-34.

Petitioners do not address critical circumstances with respect to subject imports from Italy and Taiwan.

³³¹ Petitioners Posthearing Br. at Exhibit 1 pp.28-29.

³³² Petitioners Posthearing Br. at Exhibit 1 pp.29-30.

³³³ Petitioners Prehearing Br. at 53; Petitioners Posthearing Br. at Exhibit 1 p.30.

³³⁴ Petitioners Posthearing Br. at Exhibit 1 p.30; Hearing Tr. at 116 (Brunda).

³³⁵ Petitioners Posthearing Br. at Exhibit 1 pp.33-34.

³³⁶ Milliard Prehearing Br. at 5-8, 9-12 ("The share of Philippine imports among imports from all sources remained steady and low throughout the same periods during 2021, 2022, and 2023" and "the cumulative quantity increase from the pre-petition 6 months to the post-petition 6 months was only a minimal fraction of the apparent U.S. consumption during 2023"); Global Home Prehearing Br. at 3-5 ("In light of the nature and size of the domestic mattress market, there is simply no surge of imports, and no inventory that could be imported from Burma between the filing of the petition and the preliminary results that would undermine the benefit of the antidumping duty order in this case"); Resource Furniture Prehearing Br. at 5-7 ("imports from Italy accounted for merely 0.46% of mattresses imported from all sources").

contrary, they argue, U.S. inventories of subject imports from Burma and Italy decreased,³³⁷ while U.S. inventories of subject imports from the Philippines increased only moderately.³³⁸ They additionally contend that subject imports, comprised mostly of MiBs, have a finite lifespan of approximately six months in a compressed state, and that subject MiBs that arrived prior to Commerce's preliminary determinations have already been sold or are no longer fit for sale, and thus could not seriously undermine the effectiveness of the orders.³³⁹

C. Analysis

We first consider the appropriate period for comparison of pre-petition and post-petition levels of subject imports from Bosnia, Burma, Italy, Philippines, and Taiwan. The petitions in these investigations were filed on July 28, 2023.³⁴⁰ In previous investigations, the Commission has relied on a shorter comparison period when Commerce's preliminary determination applicable to the subject imports at issue fell within the six-month post-petition period the Commission typically considers.³⁴¹ This is not the case in these investigations, however, as Commerce's preliminary determinations were issued on March 1, 2024, after the last month in the six-month post-petition period of August 2023 through January 2024.³⁴² We therefore compare the volume of subject imports six months prior to the filing of the petitions (February 2023 to July 2023) with the volume of subject imports in the six months after the filing of the petitions (August 2023 to January 2024) for purposes of our critical circumstances analysis in these investigations.³⁴³

³³⁷ Milliard Prehearing Br. at 12; Resource Furniture Prehearing Br. at 8; Milliard Posthearing Br. at 1-2.

³³⁸ Milliard Prehearing Br. at 9.

³³⁹ Global Home Prehearing Br. at 4-5; Milliard Posthearing Br. at 2-3.

³⁴⁰ CR/PR at Table I-1.

³⁴¹ *Certain Hot-Rolled Steel Flat Products from Australia, Brazil, Japan, Korea, the Netherlands, Turkey, and the United Kingdom*, Inv. Nos. 701-TA-545-547, 731-TA-1291-1297 (Final), USITC Pub. 4638 at 49-50 (Sept. 2016); *Certain Corrosion-Resistance Steel Products from China, India, Italy, Korea, and Taiwan*, Inv. No. 701-TA-534-537 and 731-TA-1274-1278 (Final), USITC Pub. 4630 at 35-40 (July 2016); *Carbon and Certain Steel Wire Rod from China*, Inv. Nos. 701-TA-512, 731-TA-1248 (Final), USITC Pub. 4509 at 25-26 (Jan. 2015) (using five-month periods because preliminary Commerce countervailing duty determination was during the sixth month after the petition).

³⁴² CR/PR at Table I-1. Because the petition was filed very late in the month of July 2023, that month is included in the pre-petition period, per standard Commission practice.

³⁴³ We note that no party argued for a different comparison period.

1. Bosnia Investigation

Subject imports from Bosnia increased from 33,697 units in the pre-petition period to 110,098 units in the post-petition period, an increase of 226.7 percent.³⁴⁴ End-of-period inventories of subject merchandise from Bosnia held by U.S. importers declined steadily from *** units on July 31, 2023 to *** units on December 31, 2023, and then dropped to *** units on January 31, 2024.³⁴⁵

The record reflects that the increased volume of subject imports from Bosnia will not undermine the remedial effects of the antidumping duty order.³⁴⁶ The absolute volume of imports from Bosnia³⁴⁷ and the increase in the volume of imports from Bosnia was small, particularly within the context of the overall U.S. market. Although the volume of imports from Bosnia increased 226.7 percent between the pre- and post-petition periods, the post-petition volume of imports from Bosnia, 110,098 units, was equivalent to only 0.4 percent of apparent U.S. consumption in 2023.³⁴⁸ We further observe that subject imports from Bosnia declined from 209,547 units in 2022 to 115,440 units in 2023, notwithstanding their increase between the pre- and post-petition periods. As they declined in volume from 2022 to 2023, their share of apparent U.S. consumption also declined from 0.7 percent in 2022 to 0.4 percent in 2023.³⁴⁹

With respect to end-of-period inventories of mattresses, questionnaire data show that end-of-period inventories of mattresses imported from Bosnia held by importers declined to *** by the end of the post-petition period. While we recognize that U.S. importer

³⁴⁴ CR/PR at Table IV-5.

³⁴⁵ CR/PR at Table IV-6.

³⁴⁶ Petitioners argue that the increase in post-petition imports from Bosnia was substantial relative to the U.S. market, as those imports along with post-petition imports from Burma and the Philippines collectively total approximately 1.8 million mattresses. Petitioners Posthearing Br. at Exhibit 1 pp.28-29. We decline to consider imports from the three countries on a collective basis. Pursuant to the statute, 19 U.S.C. §§ 1671d(b)(4)(A)(ii) and 1673d(b)(4)(A)(ii), we make a critical circumstances finding with respect to exporters/producers subject to Commerce's affirmative critical circumstances determination in each individual investigation.

³⁴⁷ As noted above in section IV, the absolute volume of imports from Bosnia would be considered "negligible" on its own. This is true whether looking at the negligibility period alone (*i.e.*, the twelve months prior to the filing of the petition), as well as in 2021 (when Bosnian imports first entered the U.S. market, accounting for less than 0.1 percent of total imports), 2022 (when Bosnian imports accounted for 1.4 percent of total imports), and 2023 (when Bosnia accounted for 0.7 percent of total imports). CR/PR at Table E-1.

³⁴⁸ Comparing post-petition imports in August 2023-January 2024 to half of apparent U.S. consumption in 2023 (15.6 million units), post-petition imports were equivalent to a small share (0.7 percent) of apparent U.S. consumption. CR/PR at Tables IV-20 and C-1.

³⁴⁹ CR/PR at Tables IV-20 and C-1.

questionnaire responses accounted for only *** percent of imports from Bosnia in 2023,³⁵⁰ we find that other evidence on the record is consistent with a low volume of inventories of subject mattresses from Bosnia at the end of the post-petition period. Specifically, subject imports from Bosnia totaled 115,440 units in 2023, based on official import statistics,³⁵¹ while responding U.S. importers reported U.S. shipments of *** units imported from Bosnia in 2023, which would have resulted in a maximum of *** additional units of mattresses imported from Bosnia in inventory at the end of 2023.³⁵² Given that U.S. importers sell primarily out of inventories,³⁵³ and taking into account respondents' claim that mattresses can only be compressed in a box for six to 12 months,³⁵⁴ the record indicates that there were low inventory levels of subject imports from Bosnia at the end of the post-petition period.

In light of these considerations, we do not find that the imports from Bosnia subject to Commerce's affirmative critical circumstances determination are likely to undermine seriously the remedial effect of the antidumping duty order. Consequently, we determine that critical circumstances do not exist with respect to subject imports from Bosnia.

2. Burma Investigation

Subject imports from Burma increased from 712,120 units in the pre-petition period to 1.4 million units in the post-petition period, an increase of 101.6 percent.³⁵⁵ End-of-period inventories of subject merchandise from Burma held by U.S. importers fluctuated upwards from *** units on July 31, 2023 to *** units on January 31, 2024, an increase of *** percent.^{356 357}

The increase in the volume of imports involved in the post-petition period was substantial, particularly within the context of the overall U.S. market. After increasing by 723,626 units relative to the pre-petition period, the post-petition volume of subject imports

³⁵⁰ Petitioners Posthearing Br. at Exhibit 1 p.30.

³⁵¹ CR/PR at Table C-1.

³⁵² CR/PR at Tables F-1-2. All of the responding U.S. importers' shipments of mattresses from Bosnia were packaged as MiBs. As previously noted, U.S. importers' U.S. shipments of mattresses may be understated because importer coverage was not complete.

³⁵³ CR/PR at II-31.

³⁵⁴ CR/PR at I-22; Petitioners Posthearing Br. at Exhibit 1 p.31; CVB Posthearing Br. at Answers to Commission Questions p.29.

³⁵⁵ CR/PR at Table IV-7.

³⁵⁶ CR/PR at Table IV-8.

³⁵⁷ We note that Burma had the second-largest market share in 2023 of all the subject countries (after Mexico) and recorded the largest increase in market share of all the subject countries during the POI and from 2022 to 2023. CR/PR at Table C-1.

from Burma in August 2023-January 2024 (1.44 million units) was equivalent to 4.6 percent of apparent U.S. consumption in 2023, and the increase in imports compared to the pre-petition period was equivalent to 2.3 percent of apparent U.S. consumption in 2023.³⁵⁸ In contrast to subject imports from Bosnia, which declined in volume and market share between 2022 and 2023, subject imports from Burma increased from 155,943 units in 2022 to 2.1 million units in 2023, driven largely by the surge in subject imports from Burma during the post-petition period.³⁵⁹ From 2022 to 2023, subject imports from Burma also increased as a share of apparent U.S. consumption from 0.5 percent in 2022 to 6.9 percent in 2023, gaining 6.4 percentage points of market share.³⁶⁰ ³⁶¹ Further, the post-petition volume of imports from Burma was equivalent to 9.2 percent of the U.S. industry's production quantity in 2023, and the increase in volume compared to the pre-petition period was equivalent to 4.6 percent of domestic production in 2023.³⁶²

With respect to pricing in the post-petition period, prices of subject imports from Burma declined from the first two quarters of 2023 (roughly equivalent to the pre-petition period) to the last two quarters of 2023 (roughly equivalent to the post-petition period), particularly in the fourth quarter, for pricing products 1, 3, and 8, as they undersold the domestic like product by

³⁵⁸ Comparing post-petition imports in August 2023-January 2024 to half of apparent U.S. consumption in 2023 (15.6 million units), post-petition imports were equivalent to 9.2 percent of apparent U.S. consumption, and the increase in imports compared to the pre-petition period was equivalent to 4.6 percent of apparent U.S. consumption. *Derived from* CR/PR at Tables IV-7, IV-20 and C-1.

³⁵⁹ CR/PR at Tables IV-20 and C-1.

³⁶⁰ CR/PR at Tables IV-20 and C-1. In addition to increasing the market share of imports from Burma in 2023, the post-petition increase in imports from Burma resulted in cumulated subject imports increasing their market share from 2022 to 2023. The increase in imports from Burma during August-December 2023 over their January-July 2023 volume is 623,912 units, equivalent to 2.0 percent of apparent U.S. consumption in 2023, while cumulated subject imports increased their share of apparent U.S. consumption by 1.7 percentage points from 2022 to 2023. *Derived from* CR/PR at Tables IV-7, IV-19. This post-petition increase in imports from Burma during 2023 is more than the increase in cumulated subject import volume from 2022 to 2023 (493,643 units). *Id.* at Table C-1.

³⁶¹ We further note that as a relatively new supplier to the U.S. market in the wake of the Commission's affirmative determinations in *Mattresses I* and *Mattresses II*, imports from Burma have been generally increasing since the first quarter of 2022. Indeed, the volume of subject imports from Burma in the post-petition period (1,435,746 units) is more than 10 times higher than the total recorded in the equivalent six month period one year earlier (109,774 units during August 2022 – January 2023). *Calculated from* CR/PR at Table IV-19.

³⁶² *Derived from* CR/PR at Tables IV-7, C-1.

wide margins.³⁶³ For pricing products 5 and 7, prices of subject imports from Burma remained the same in the third and fourth quarters of 2023 as in the first and second quarters of 2023, as they continued to undersell the domestic like product by substantial margins.³⁶⁴ Overall, subject imports from Burma undersold the domestic like product in 9 of 10 comparisons in the third and fourth quarters of 2023, with *** mattresses in the quarters with underselling (** percent of the volume of imports from Burma in these quarterly comparisons).³⁶⁵

In addition to the foregoing, the Commission views the timing of the increase of subject imports from Burma in the post-petition period to be instructive. Although apparent U.S. consumption declined over the POI, including from 2022 to 2023, subject imports from Burma significantly increased in the post-petition period. While the volume of subject imports from Burma began increasing prior to the filing of the petitions, the volume of subject imports in four of the six months of the post-petition period (September, October, November, and December) exceeded the volume of subject imports from Burma recorded in any month during the rest of the POI.³⁶⁶ Indeed, the volume of imports from Burma in the post-petition period (1.44 million units) exceeded the volume of imports from Burma during the rest of the POI (2021 to July 2023) combined (926,854 units).³⁶⁷ Further, the effect of the increase in imports was to create a stockpile of imports prior to the imposition of provisional duties, as reflected by the *** percent increase in end-of-period inventories of mattresses from Burma between the pre- and post-petition periods. In light of the foregoing, we find the adverse impact of the subject imports from Burma subject to Commerce's affirmative critical circumstances determination on the domestic industry is likely to undermine seriously the effect of the antidumping duty

³⁶³ CR/PR at Tables V-6, V-8, and V-13. No U.S. importers of subject mattresses from Burma reported pricing data for pricing products 2, 4, and 6. CR/PR at Tables V-7, V-9, and V-11. We note that imports from Burma of pricing product 1 accounted for *** percent of subject imports from Burma covered by the pricing data in the fourth quarter of 2023. In the prior quarter (*i.e.*, third quarter of 2023), imports from Burma oversold the domestic like product (although with very small volumes, *** mattresses). In the fourth quarter, however, that volume substantially increased, to *** mattresses, and the prior overselling converted to underselling at a margin of *** percent. CR/PR at Table V-6.

³⁶⁴ CR/PR at Tables V-10 and V-12; *** U.S. Importer Questionnaire Response at III-2c.

³⁶⁵ CR/PR at Tables V-6, V-8, V-10, V-12, and V-13; *** U.S. Importer Questionnaire Response at III-2c.

³⁶⁶ CR/PR at Tables IV-7 and IV-19.

³⁶⁷ CR/PR at Tables IV-7 and IV-19. The rapid increase in imports from Burma occurred mostly during the months preceding the retroactive liability period under the critical circumstances provision (*i.e.*, 90 days prior to the publication of Commerce's preliminary antidumping duty determination on March 1, 2024, which is December 2, 2024).

order.³⁶⁸ ³⁶⁹ Consequently, we determine that critical circumstances exist with respect to subject imports from Burma.³⁷⁰

3. Italy Investigation

Subject imports from Italy increased slightly from 13,328 units in the pre-petition period to 13,690 units in the post-petition period, an increase of 2.7 percent.³⁷¹ End-of-period

³⁶⁸ This adverse impact will likely be compounded by the effects of likely continued weak U.S. demand for mattresses on the domestic industry as indicated in the record. Demand for mattresses is driven by housing activity, interest rates, GDP growth, and consumer sentiment. Hearing Tr. at 139 (Szamosszegi). The decline in housing starts, as well as high inflation and interest rates, indicate that mattress demand may continue to fall for some time since furnishing purchases would typically occur with a lag after housing starts and the impact of interest rates and inflation on consumer spending. CR/PR at II-17; see CR/PR at Figure II-1 & Table II-10 (data showing lower GDP growth in the first quarter of 2024 compared to any quarter in 2023), Table II-11 (showing a decline in existing home sales from March 2023 to March 2024), Table II-13 (consumer price index showing inflation rates slow to decline), Table II-14 (Federal Funds Effective Rate, an indicator for interest rates, showing increasing rates from 2022 and 2023, remaining at the higher levels through March 2024); Hearing Tr. at 29-30 (Earley) (“demand fluctuated down post-COVID and is predicted to remain soft.”), 32 (Sherwood) (reporting that “one of the biggest issues we are dealing with right now is lower demand for all mattress types in all types of packaging”), 143 (Szamosszegi) (reporting that one of the “key conditions” of the domestic mattress industry is “declining demand”).

³⁶⁹ Global Home and Milliard assert that Commerce applied adverse facts available to reach its affirmative critical circumstances finding with respect to subject imports from Burma, but the nature of Commerce’s determination is not a consideration in our analysis of critical circumstances. Global Home Prehearing Br. at 5-6; Milliard Posthearing Br. at 3-4.

³⁷⁰ Commissioner Schmidlein observes that following the issuance of the *Mattresses I* and *Mattresses II* orders, U.S. importers rapidly switched sourcing of mattress imports from countries subject to those orders to countries not subject to orders. See CR/PR at II-6, II-33, Table E-1; Petitioners Prehearing Br. at 21-22; Petitioners Posthearing Br. at Exhibit 1 pp.4-6; CVB Posthearing Br. at Answers to Commission Questions pp.53-54. Given this repeated, demonstrated behavior by importers and foreign producers/exporters of mattresses, Commissioner Schmidlein finds that the likelihood of continued country-hopping by U.S. importers and foreign producers/exporters further supports her conclusion that the imports from Burma subject to Commerce’s affirmative critical circumstances determination are likely to seriously undermine the remedial effect of the order. See, e.g., importer *** reporting that the antidumping and countervailing duties have “pushed China to buy satellite preexisting companies in different parts of the world to offset those tariffs” and that “China will continue to move their operations to even more new countries to counteract the tariffs{.}” CR/PR at II-6. As the domestic industry loses sales and market share to importers’ sales of imports from Burma that entered during the post-petition period, importers likely shifting to new import sources will ensure that import sources retain those sales and market share in the future rather than the domestic industry (as previously occurred following *Mattresses I* and *II*), thereby seriously undermining the remedial effect of the order.

³⁷¹ CR/PR at Table IV-9.

inventories of subject merchandise from Italy held by U.S. importers decreased from 20,625 units on July 31, 2023, to 19,131 units on January 31, 2024, a decrease of 7.2 percent.³⁷²

As the volume of subject imports from Italy only increased slightly and remained very low in the post-petition period,³⁷³ and the inventory level declined from an already low level, we do not find that subject imports from Italy are likely to undermine seriously the remedial effect of the antidumping duty order.³⁷⁴ Consequently, we determine that critical circumstances do not exist with respect to subject imports from Italy.

4. Philippines Investigation

Subject imports from the Philippines increased from 152,626 units in the pre-petition period to 219,016 units in the post-petition period, an increase of 43.5 percent.³⁷⁵ End-of-period inventories of subject merchandise from the Philippines held by U.S. importers increased from *** units on July 31, 2023 to *** units on January 31, 2024, an increase of *** percent.³⁷⁶

³⁷² CR/PR at Table IV-10.

³⁷³ Subject imports from Italy accounted for just 0.3 percent of total subject imports in the post-petition period. *Calculated from* CR/PR at Tables IV-9 and IV-19. We further note that the volume of subject imports from Italy has steeply declined over the POI, from 219,877 units in 2021, to 96,641 units in 2022, and to 29,596 units in 2023. CR/PR at Table C-1.

³⁷⁴ The limited pricing data for subject imports from Italy do not indicate a “rush” to beat the cash deposit requirement, as underselling margins were either non-existent or generally declining for Italian imports in the third and fourth quarters of 2023 (roughly equivalent to the post-petition period); to the degree that underselling margins were significant in the post-petition period, that underselling is based on very small volumes. CR/PR at Tables V-6, V-8, V-10, V-12 and V-13.

³⁷⁵ CR/PR at Table IV-11.

³⁷⁶ CR/PR at Table IV-12.

The volume of post-petition imports from the Philippines was 219,016 units, which was equivalent to only 0.7 percent of apparent U.S. consumption in 2023.^{377 378} We further observe that subject imports from the Philippines declined from 412,669 units in 2022 to 377,526 units in 2023, notwithstanding the increase in post-petition imports. As subject imports from the Philippines declined in volume from 2022 to 2023, their share of apparent U.S. consumption also declined from 1.3 percent in 2022 to 1.2 percent in 2023.^{379 380}

In light of these considerations, we do not find that subject imports from the Philippines subject to Commerce's affirmative critical circumstances determination would undermine seriously the remedial effect of the antidumping duty order. Consequently, we determine that critical circumstances do not exist with respect to subject imports from the Philippines.³⁸¹

5. Taiwan Investigation

Subject imports from Taiwan subject to Commerce's affirmative critical circumstances finding decreased from *** units in the pre-petition period to *** units in the

³⁷⁷ Comparing post-petition imports in August 2023-January 2024 to half of apparent U.S. consumption in 2023 (15.6 million units), post-petition imports were equivalent to 1.4 percent of apparent U.S. consumption. CR/PR at Tables IV-20 and C-1. Moreover, the post-petition period tally (219,016 units) is just slightly above the total recorded in the equivalent six-month period one year earlier (202,752 units during August 2022 – January 2023) and below the total recorded in the equivalent six-month period two years earlier (218,825 units during August 2021 – January 2022). *Calculated from* CR/PR at Table IV-19.

³⁷⁸ Petitioners argue that the increase in post-petition imports from the Philippines was substantial relative to the U.S. market, as those imports along with post-petition imports from Bosnia and Burma collectively total approximately 1.8 million mattresses. Petitioners Posthearing Br. at Exhibit 1 pp.28-29. As previously noted, we decline to consider imports from the three countries on a collective basis. Pursuant to the statute, 19 U.S.C. §§ 1671d(b)(4)(A)(ii) and 1673d(b)(4)(A)(ii), we make a critical circumstances finding with respect to exporters/producers subject to Commerce's affirmative critical circumstances determination in each individual investigation.

³⁷⁹ CR/PR at Tables IV-20 and C-1.

³⁸⁰ We further note that the limited pricing data for the Philippines on the record (for only pricing product 3), indicates that although Philippine imports continued to undersell the domestic like product, the margins of underselling in the third and fourth quarters of 2023 (roughly equivalent to the post-petition period) were the lowest recorded during the POI (aside from one prior quarter) and the AUVs for the Philippine imports were the highest recorded during the POI (aside from one prior quarter). CR/PR at Table V-8.

³⁸¹ Commissioner Kearns concurs that the record in these investigations does not support a finding that the subject imports from Philippines would undermine seriously the remedial effects of the order, but he puts greater weight on the magnitude of the increase in imports from the pre-petition to post-petition period than he does on the share of apparent consumption that post-petition imports represent. See Separate Views of Commissioner Jason E Kearns.

post-petition period, a decline of *** percent.³⁸² End-of-period inventories of subject merchandise from Taiwan held by U.S. importers decreased from *** units on July 31, 2023, to *** units on January 31, 2024, a decrease of *** percent.³⁸³

In light of the decrease in imports and inventories of mattresses from Taiwan in the post-petition period, we do not find that subject imports from Taiwan subject to Commerce's affirmative critical circumstances finding are likely to undermine seriously the remedial effect of the antidumping duty order.³⁸⁴ Consequently, we determine that critical circumstances do not exist with respect to subject imports from Taiwan.

VIII. Conclusion

For the reasons stated above, we determine that an industry in the United States is materially injured by reason of subject imports of mattresses from Bosnia, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan that have been found by Commerce to be sold in the United States at less than fair value. We find that critical circumstances exist with respect to imports of mattresses from Burma that are subject to Commerce's final affirmative critical circumstances determination.³⁸⁵ We also find that critical circumstances do not exist with respect to imports of mattresses from Bosnia, Italy, Philippines, and Taiwan that are subject to Commerce's final affirmative critical circumstances determinations.³⁸⁶

³⁸² CR/PR at IV-31, Table IV-13.

³⁸³ CR/PR at Table IV-14.

³⁸⁴ We further note that the pricing data for Taiwan do not indicate a "rush" to beat the cash deposit requirement, as underselling margins were either non-existent or generally declining for Taiwanese imports in the third and fourth quarters of 2023 (roughly equivalent to the post-petition period). CR/PR at Tables V-6-13.

³⁸⁵ Commissioner David S. Johanson dissenting.

³⁸⁶ Commissioner Jason E. Kearns dissenting.

SEPARATE VIEWS OF COMMISSIONER DAVID S. JOHANSON ON CRITICAL CIRCUMSTANCES

I have joined the majority in finding that critical circumstances do not exist with respect to imports of mattresses from Bosnia, Italy, the Philippines, and Taiwan that are subject to Commerce's final affirmative critical circumstances determinations. With respect to subject imports in the antidumping duty investigation of mattresses from Burma, I similarly make a negative critical circumstances finding. The data on this record do not meet the statutory standard of showing that mattresses from Burma that entered the United States after the petition's filing would likely seriously undermine the remedial effect of the antidumping duty order that Commerce will issue. Except with respect to the Burma investigation, I join the Commission's opinion on critical circumstances (Section VII), including regarding the legal standard, party arguments, and applicability of a six-month pre- and post-petition comparison.

Burma Investigation

The record does not support finding critical circumstances with respect to the relevant mattress imports from Burma. In terms of the timing and volume factor, imports of mattresses from Burma subject to Commerce's affirmative critical circumstances finding increased from 712,120 units to 1,435,746 units between the pre- and post-petition six-month periods (February-July 2023 and August 2023-January 2024), an increase of 723,626 units or 101.6 percent.¹ The post-petition increase was not consistent, and included two months, August 2023 and January 2024, in which there were substantial decreases in imports from Burma compared to the immediately preceding months.²

The overall post-petition increase in imports from Burma was equivalent to only 2.3 percent of apparent U.S. consumption during 2023.³ The inventory data provide further context for this increase in imports, indicating that most of these mattresses were sold during the post-petition period rather than held in inventory at the end of the period.⁴ There is nothing about the nature of these sales or the U.S. market or domestic industry that indicate that such sales will likely have the effect of seriously undermining the final antidumping duty order that

¹ CR/PR at Table IV-7.

² CR/PR at Table IV-7 (July 2023, 230,154 units, August 2023, 153,344 units; December 2023, 310,083 units, January 2024, 52,215 units).

³ See CR/PR at Tables IV-7 and C-1.

⁴ See, e.g., CR/PR at Tables IV-7 (import increase)-IV-8 (end-of-period inventory).

Commerce will issue against Burma, which is a different inquiry than an injury analysis during the POI, in which imports from Burma have already been fully factored.

Petitioners contend that the durability of mattress products means that the post-petition increase in imports from Burma displaced potential sales by the domestic industry for years, undermining any final order, but this argument overlooks that the market is not based on limited, sporadic sales. Apparent U.S. consumption in 2023 alone was 31,115,945 units.⁵ Demand trends also do not alter this conclusion, with testimony from Petitioners that demand has been lower than in prior years but anticipating that demand will pick up again.⁶ Petitioners also articulate a policy-like argument, contending that an affirmative critical circumstances finding will fend off another wave of imports with final orders in place, but such a wave appears conjectural on this record and, in any event, the argument does not support the statutory conclusion that the post-petition increase in imports from Burma will likely seriously undermine the remedial effect of the order on mattress imports from Burma.⁷

Based on this record, the more probative factor for critical circumstances is the second statutory factor, inventories. However, on this factor as well, despite showing an increase in comparing the pre- and post-petition periods, the record supports a negative finding.

Monthly inventories of mattresses imported from Burma held by U.S. importers fluctuated upward from *** units on July 31, 2023, to *** units on January 31, 2024, an increase of *** units or *** percent.⁸ As subject imports from Burma increased, so too did U.S. importers' inventories of such mattresses; however, as a ratio to U.S. imports and U.S. shipments, U.S. importers' end-of-period inventories of mattresses from Burma declined overall during the POI to their lowest ratios in 2023, at *** percent and *** percent, respectively.⁹ The absolute increase in U.S. importers' inventories of mattresses from Burma in comparing the pre- and post-petition periods -- *** units -- was equivalent to *** percent of apparent U.S. consumption in 2023.¹⁰ The total inventory quantity of mattresses imported from Burma held at the end of the post-petition period -- *** units -- was equivalent to *** percent of apparent U.S. consumption in 2023.¹¹

⁵ CR/PR at Table C-1.

⁶ See, e.g., Tr. at 27-28 (Mr. Rose); CR/PR at II-19; cf. CR/PR at Table F-1 (showing that total U.S. shipments of MiBs, which appear to be *** mattress product imported from Burma, increased rather than decreased).

⁷ See 19 U.S.C. § 1673d(b)(4)(A)(i).

⁸ CR/PR at IV-25 and Table IV-8.

⁹ CR/PR at Table VII-16.

¹⁰ See CR/PR at Tables IV-8 and C-1.

¹¹ See CR/PR at Tables IV-8 and C-1.

The record further shows that MiBs have a shelf life for being sold, because they are compressed, of approximately 6 to 12 months.¹² This creates a need to sell product as quickly as possible, which is also consistent with the fact that most of the post-petition increase in imports from Burma were sold rather than held in inventory at the end of the post-petition period, and such inventory itself has a shelf-life.¹³ Based on the quantity of inventory held at the end of the post-petition period and the shelf-life of such products, I do not find evidence of stockpiling on this record or a likelihood that the increase in subject imports from Burma that entered during the post-petition period will seriously undermine the remedial effect of any final antidumping duty order. In fact, any inventory of product that entered during that period will likely have been sold or depleted before the order is even issued.

For these reasons, taking into consideration the timing and volume of the imports and the increase in inventory of imports and the record as a whole, I make a negative critical circumstances finding with respect to subject imports from Burma. The increases in imports or inventory of mattresses from Burma during the post-petition period are not of a degree, in absolute or relative terms, that would likely seriously undermine the remedial effect of the antidumping duty order.

¹² See, e.g., CR/PR at I-22.

¹³ See, e.g., CR/PR at I-22; Tr. at 219-21 (Mr. Sim); CR/PR at Tables IV-7-IV-8; *see also* CR/PR at Tables F-1-F-2 (indicating share of shipments of mattresses packed as MiBs).

Separate Views of Commissioner Jason E. Kearns on Critical Circumstances

While I join the Commission's Views on material injury in their entirety, I write separately as I do not join the Commission's negative finding of critical circumstances regarding Bosnia and Herzegovina ("Bosnia") and instead make an affirmative critical circumstances finding with regard to mattresses from that country. I join, however, the majority's discussion of the legal standards and the parties' arguments regarding critical circumstances (Sections VII.A. and VII.B.) as well as the majority's reasoning regarding the use of a 6-month period of comparison and its affirmative critical circumstances determination regarding mattresses from Burma (Section VII.C.2.) and negative critical circumstances determinations regarding mattresses from Italy, Philippines, and Taiwan. (Sections VII.C.3, VII.C.4 and VII.C.5).

As discussed below, I find that the dramatic increase in subject imports from Bosnia in the post-petition period – at margins of underselling of over 50 percent – is likely to undermine seriously the remedial effects of the order. These data point to a "rush" to import substantial volumes of product into the U.S. market at lower prices before a deposit requirement takes effect.

I. Extremely High Increase in Post-Petition Imports

The increase in subject imports from Bosnia is extraordinary in this case. Imports increased by 226.7 percent between the six-month periods before and after the petition was filed, with an average of 5,616 units imported monthly in the period prior to the petition and an average of 18,350 units imported monthly in the period after the petition.¹ Imports from Bosnia in the post-petition period grew from 7,326 units in September 2023 to 26,872 units in November 2023 and 30,423 units by January 2024.² The post-petition spike in imports from Bosnia ran counter to the year-on-year decline in imports from Bosnia from 2022 to 2023³ as well as the decline in apparent U.S. consumption in both 2022 and 2023.⁴ Indeed, the volume of subject imports from Bosnia in four of the six months of the post-petition period (October, November and December 2023 and January 2024) was among the highest recorded monthly

¹ CR/PR at Table IV-5.

² Id.

³ CR/PR at Table C-1. Annual U.S. imports from Bosnia were 209,547 units in 2022 and declined to 115,440 units in 2023.

⁴ Apparent U.S. consumption of mattresses decreased from 33.7 million units to 31.3 million units between 2021 and 2022, a decline of 7.3 percent, and then to 31.1 million units in 2023, a decline of 0.5 percent. CR/PR at Table C-1. Most responding U.S. producers (17 of 24) reported declining demand for mattresses since January 2021. CR/PR at Table II-8. Macroeconomic conditions are not favorable in the short-term. CR/PR at II-17.

volume of subject imports from Bosnia at any point in the POI.⁵ For comparison, the post-petition import surges in recent affirmative critical circumstances findings by the Commission were 101.6 percent for Burma in the current investigation and 83.2 percent for Vietnam in *Raw Honey from Argentina, Brazil, India, and Vietnam*.⁶

There are cases where an unsophisticated importer may place a large new order, unaware that those imports are under investigation, and in those cases the increase in subject imports is an aberrational and merely coincidental blip that, depending on the circumstances, is unlikely to seriously undermine the remedial effect of the order. This is not such a case. The firms importing from Bosnia are well-established and likely well-aware of the history of unfair trade in this product and the benefits of importing before cash deposits are imposed. Based on information on the record of this proceeding, the largest importer from the country, ***, is owned by one of the largest mattress producers in ***, ***,⁷ which has already been subject to remedial duties on mattresses.⁸ *** also imports from other subject countries such as ***.⁹ ***, the company that accounted for *** importer questionnaire responses for mattresses from Bosnia in 2023,¹⁰ is affiliated with ***, a company with a global retailing and production footprint.¹¹ *** also imports from *** – virtually all of which have been or are subject to antidumping and/or countervailing duty investigations regarding their importation of mattresses.¹²

The majority opinion notes that Bosnia's share of apparent U.S. consumption in 2023 of 0.4 percent is "small" and that Bosnia's imports would be negligible on their own in every year of the POI. But that is not how Congress views negligibility, or for that matter critical circumstances. Instead, Congress has recognized that material injury can be caused by many small countries – what might be called "death by a thousand cuts" – and therefore instructs the Commission to aggregate countries that would individually be deemed to account for a

⁵ CR/PR at Table IV-19.

⁶ CR/PR at Table IV-7; *Raw Honey from Argentina, Brazil, India, and Vietnam*, USITC Pub. 5327 at Table IV-8.

⁷ USITC Pub. 5000 at 24.

⁸ Id. at Table I-2 and USITC Pub. 5191 at Table I-1.

⁹ CR/PR at IV-2 footnotes 2 and 4.

¹⁰ CR/PR at Table IV-1.

¹¹ CR/PR at Table III-2. *** is one of the largest ***. CR/PR at II-4. ***. CR/PR at Table III-2. *** has operated a U.S. production location. CR/PR at Table III-3.

¹² *** U.S. Importer Questionnaire Response.

negligible share of imports.¹³ While Congress does not instruct the Commission to also aggregate countries for critical circumstances determinations, that is because it requires the Commission to evaluate whether an increase in subject imports from one country would seriously undermine the remedial effect of “the order” *on that individual country* – not the remedial effect of “the orders” in the aggregate.^{14 15} Likewise, the inquiry is not to determine whether the increase in subject imports itself causes material injury to the domestic industry due to a significant market share shift; the question is instead focused on the impact of the increased imports on the remedial effect of the antidumping order on Bosnia. I therefore put greater weight, at least in an extreme case such as this one, on the magnitude of the increase in imports from the pre-petition to the post-petition period than on the share of apparent consumption that post-petition imports represent.

The statute also instructs the Commission to consider inventories in the post-petition period.¹⁶ In my view, a large increase in inventories can suggest that importers are stockpiling in advance of cash deposit requirements being imposed, but of course the remedial effect of the order can still be seriously undermined in the absence of inventory stockpiling, when the imports are immediately put on the market. In any event, in this case I don’t find the inventory data on the record¹⁷ particularly reliable, as the inventory levels are derived from importer questionnaires that accounted for only *** percent of total U.S. imports of mattresses from Bosnia in 2023.¹⁸ This lack of coverage is because the largest importer of subject merchandise from Bosnia, ***, did not respond to the Commission’s questionnaire. As mentioned above, *** is a company that is likely to have been aware of the petition, the prior cases on this product, and the benefits that come

¹³ 19 U.S.C. § 1677(24)(A)(ii). Congress has also done so in instructing the Commission to cumulate subject countries under certain conditions for the purposes of the material injury analysis. 19 U.S.C. §§ 1677 (G)(i)

¹⁴ 19 U.S.C. §§ 1671d(b)(4)(A)(i), 1673d(b)(4)(A)(i). The statute requires a consideration of whether “the imports subject to the affirmative determination...are likely to undermine seriously the remedial effect of the {antidumping duty/countervailing duty} order to be issued. . .” The antidumping order here is issued only on imports from Bosnia.

¹⁵ Consider, for example, imports from 10 countries that individually account for a minor share of the U.S. market, but imports from each increased massively in the post-petition period. It would be inconsistent to find that the order would be seriously undermined if the aggregate imports were from one country, but not if they come from 10 separate countries.

¹⁶ Statutory factors to consider are listed at 19 U.S.C. §§ 1671d(b)(4)(A)(ii), 1673d(b)(4)(A)(ii).

¹⁷ Available data reported by *** show that inventories of subject imports from Bosnia declined from *** units in July 2023 to *** units in December 2023 and then to *** units in January 2024. CR/PR at Table IV-6.

¹⁸ CR/PR at IV-2.

from importing before cash deposit requirements are imposed. Moreover, even if complete data were to show that importer inventories were low in 2023, mattress imports are generally MiBs, which have a short shelf life.¹⁹ Thus, it would not be surprising that the surge in imports would make its way rapidly to consumers through lower prices instead of being stored for future sale. Indeed, for Burma, for which the Commission has found that critical circumstances exist, the growth in inventory in the post-petition period was only about *** percent of the growth in imports.²⁰

II. Extreme Underselling in the Post-Petition Period

Data on pricing products indicates that importers sold the surging subject imports from Bosnia into the market at high margins of underselling in the second half of 2023 (a period roughly equivalent to the six-month post-petition period). With respect to pricing product 3 that contains all of the pricing comparisons for Bosnia in this period, prices of U.S. shipments of subject imports from Bosnia trended downward in 2023. In the third and fourth quarters of 2023, the average unit price of \$*** was *** percent lower than the price in the fourth quarter of 2022 of \$*** and was at the lowest point in the *** than in any other quarter of the POI.²¹

Margins of underselling were substantially higher for Bosnia than they were for several other subject countries, including Burma. For pricing product 3, the margins of underselling for Bosnia in the third and fourth quarters of 2023 were breathtaking: *** percent and *** percent, respectively (compared with *** percent and *** percent for Burma), and those margins for Bosnia were slightly higher than in prior quarters.²² In my view, a 226.7 percent increase in imports following the filing of a petition, with prices that undersell the domestic like

¹⁹ The shelf life of an MiB stored in the compressed/boxed state is approximately six to 12 months, depending on the raw materials used in production. CR/PR at I-22. As noted in the Commission's opinion, the Commission generally looks at a post-petition period of six months. Therefore, MiBs that entered immediately after the petition is filed would in some cases, depending on the type of MiB, need to be in the hands of the end-consumer by the time the post-petition period is ending. Inventories of MiBs should be expected to be drawn down faster than for a product with a longer shelf life.

²⁰ For Burma, U.S. imports during the pre-petition period totaled 712,120 units and post-petition U.S. imports totaled 1,435,746 units, a difference of 723,626 units. CR/PR at Table IV-7. Inventory at the beginning of the post-petition period was *** units and stood at *** units at the end of the period, a difference of *** units. CR/PR at Table IV-8.

²¹ CR/PR at Table V-8.

²² Among the pricing products, both Bosnia and Burma had their largest quantity of imports in pricing product 3.

product by more than *** percent, quite likely demonstrates an increase in imports that seriously undermines the remedial effect of the order.

As the Commission's opinion lays out, underselling by subject imports from Bosnia and other subject countries in 2023 furthered the deterioration of the domestic industry's condition. The domestic industry's net income declined from \$215.9 million in 2022 to \$83.9 million in 2023 and its net income to net sales ratio declined from 3.5 percent in 2022 to 1.4 percent in 2023.²³

Given what we know about this market, including the importance of price in purchasing decisions, the degree of substitutability between subject imports and the domestic like product, and the whack-a-mole nature of injurious subject imports as shown by the series of antidumping and countervailing duty investigations for this product, combined with the dramatic increase in imports from Bosnia and the continued steep underselling of the domestic like product in the post-petition period, I find that the remedial effect of the antidumping duty order with respect to subject imports from Bosnia will likely be seriously undermined. I therefore make an affirmative critical circumstances finding with respect to subject imports from Bosnia.

²³ CR/PR at Tables VI-3 and C-1.

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 (“Brooklyn Bedding”), Phoenix, Arizona; Carpenter Company (“Carpenter”), Richmond, Virginia; Corsicana Mattress Company (“Corsicana”), Dallas, Texas; Future Foam, Inc. (“Future Foam”), Council Bluffs, Iowa; FXI, Inc. (“FXI”), Radnor, Pennsylvania; Kolcraft Enterprises, Inc. (“Kolcraft”), Chicago, Illinois; Leggett & Platt, Incorporated (“Leggett & Platt”), Carthage, Missouri; Serta Simmons Bedding, Inc. (“Serta Simmons”), Doraville, Georgia; Southerland Inc. (“Southerland”), Antioch, Tennessee; Tempur Sealy International, Inc. (“Tempur Sealy”), 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 (collectively, “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}

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 Appendix B presents witnesses who appeared at the Commission’s hearing.

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 (88 FR 57412 and 57433, August 23, 2023)
September 11, 2023	Commission's preliminary determinations (88 FR 63616, September 15, 2023)
January 2, 2024	Commerce's preliminary countervailing duty determination with respect to Indonesia; alignment of final countervailing duty determination with final antidumping duty determinations for mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan (89 FR 57, January 2, 2024)
March 1, 2024	Commerce's preliminary antidumping duty determinations (89 FR 15121-15124, 15126-15134, 15136-15157, 15161-15164, March 1, 2024); scheduling of final phase of Commission investigations (89 FR 16026, March 6, 2024)
May 9, 2024	Commission's hearing
May 15, 2024	Commerce's final antidumping determinations on Bosnia and Herzegovina (89 FR 42448), Bulgaria (89 FR 42443), Burma (89 FR 42427), Italy (89 FR 42429), Philippines (89 FR 42432), Poland (89 FR 42435), Slovenia (89 FR 42437), and Taiwan (89 FR 42439)
June 11, 2024	Commission's vote on Bosnia and Herzegovina, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan
June 28, 2024	Commission's views on Bosnia and Herzegovina, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan
July 15, 2024	Scheduled date for Commerce's final determinations concerning India, Indonesia, Kosovo, Mexico, and Spain
Pending	Commission's vote on India, Indonesia, Kosovo, Mexico, and Spain
Pending	Commission's views on India, Indonesia, Kosovo, Mexico, and Spain

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.

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.

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

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

Organization of report

Part I of this report presents information on the subject merchandise, 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 during 2023 were Tempur Sealy and Serta Simmons, followed by Ashley, FXI, Kolcraft, Corsicana, and Leggett & Platt, while leading producers of mattresses outside the United States during 2023 include Multiflex of Philippines, Correct of Poland, Zinus of Indonesia, Ventius of Kosovo, Sheela of India, and Wendy and Ureblock of Mexico. The leading U.S. importers of mattresses during 2023 were ***. 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 31.1 million units (\$7.5 billion) in 2023. Currently, at least 53 firms are known to produce mattresses in the United States. U.S. producers' U.S. shipments of mattresses totaled 15.1 million units (\$6.0 billion) in 2023, and accounted for 48.4 percent of apparent U.S. consumption by quantity and 80.6 percent by value. U.S. imports from the 12 countries subject to these current antidumping duty investigations totaled 9.6 million units (\$878.5 million) in 2023 and accounted for 30.7 percent of apparent U.S. consumption by quantity and 11.8 percent by value. U.S. imports from Indonesia totaled 3.9 million units (\$373.3 million) in 2023 and accounted for 12.6 percent of apparent U.S. consumption by quantity and 5.0 percent by value. U.S. imports from all other sources totaled 2.6 million units (\$193.0 million) in 2023 and accounted for 8.3 percent of apparent U.S. consumption by quantity and 2.6 percent by value.

⁶ Petition, p. I-21.

Summary data and data sources

A summary of data collected in these investigations is presented in appendix C, table C-1. Except as noted, U.S. industry data are based on questionnaire responses of 53 firms that accounted for a large majority of U.S. production of mattresses during 2023. 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 9404.29.9095.⁷

⁷ Official U.S. import statistics under these nine HTS numbers as presented in this report may include U.S. imports of items that are outside the scope of these investigations (e.g., mattress covers) and may not account for certain in-scope mattresses that are imported under other HTS numbers. However, as indicated in Part IV (e.g., Table IV-4), adjustments to exclude out-of-scope merchandise and include in-scope mattresses imported under other HTS numbers do not result in significant changes in the overall import statistics.

Previous and related investigations

Mattresses and one related product (a component, uncovered innerspring units) have been the subject of a number of prior import relief investigations in the United States, as presented in table I-2. Information regarding the prior investigations on mattresses is in the following publications: Mattresses from China, Inv. No. 731-TA-1424 (Final), USITC Publication 5000, December 2019⁸ 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 2021.⁹

Table I-2

Mattresses: Previous and related Commission proceedings and current status

Date	Product	Number	Country	ITC original determination	Current status
2008	Uncovered innerspring units	731-TA-1140	China	Affirmative	Order continued after second review, October 16, 2019
2008	Uncovered innerspring units	731-TA-1141	South Africa	Affirmative	Order continued after second review, October 16, 2019
2008	Uncovered innerspring units	731-TA-1142	Vietnam	Affirmative	Order continued after second review, October 16, 2019
2018	Mattresses	731-TA-1424	China	Affirmative	Order issued on December 16, 2019 (57.03 to 1,731.75 percent margin)
2020	Mattresses	701-TA-645	China	Affirmative	Order issued on May 14, 2021 (97.78 percent subsidy rate)
2020	Mattresses	731-TA-1495	Cambodia	Affirmative	Order issued on May 14, 2021 (52.41 percent margin)
2020	Mattresses	731-TA-1496	Indonesia	Affirmative	Order issued on May 14, 2021 (2.22 percent margin)
2020	Mattresses	731-TA-1497	Malaysia	Affirmative	Order issued on May 14, 2021 (42.92 percent margin)
2020	Mattresses	731-TA-1498	Serbia	Affirmative	Order issued on May 14, 2021 (112.11 percent margin)
2020	Mattresses	731-TA-1499	Thailand	Affirmative	Order issued on May 14, 2021 (37.48 to 763.28 percent margin)
2020	Mattresses	731-TA-1500	Turkey	Affirmative	Order issued on May 14, 2021 (20.03 percent margin)
2020	Mattresses	731-TA-1501	Vietnam	Affirmative	Order issued on May 14, 2021 (144.92 to 668.38 percent margin)

Source: U.S. International Trade Commission publications and Federal Register notices.

Note: "Date" refers to the year in which the investigation was instituted by the Commission. The scope descriptions of the prior investigations on mattresses are similar to the scope description in these current investigations.

⁸ EDIS Document Number 803969.

⁹ EDIS Document Number 803971.

Nature and extent of subsidies and sales at LTFV

Subsidies

On January 2, 2024, Commerce published a notice in the Federal Register of its preliminary negative determination of countervailable subsidies for producers and exporters of mattresses from Indonesia¹⁰ and announced the alignment of its final countervailing duty determinations with its final antidumping duty determinations for mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan.¹¹ Table I-3 presents Commerce's preliminary determination of subsidization of mattresses in Indonesia.¹²

Table I-3

Mattresses: Commerce's subsidy determinations with respect to imports from Indonesia

Entity	Preliminary countervailable subsidy rate (percent)	Final countervailable subsidy rate (percent)
PT Grantec Jaya Indonesia	0.20 (de minimis)	Pending
PT Zinus Global Indonesia	0.03 (de minimis)	Pending

Source: 89 FR 57, January 2, 2024.

Note: Commerce calculated de minimis estimated countervailable subsidies in its preliminary determination, for each individually examined producer/exporter of the subject merchandise. Commerce disregarded the de minimis rates and preliminarily determined that countervailable subsidies are not being provided to producers/exporters of the subject merchandise in Indonesia.

¹⁰ 89 FR 57, January 2, 2024.

¹¹ Commerce's final subsidy determination with respect to imports from Indonesia is scheduled for July 15, 2024. E&C Fact Sheet, Final Affirmative Determinations in the Antidumping Duty (AD) Investigations of Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, Italy, the Philippines, Poland, Slovenia, and Taiwan, U.S. Department of Commerce, International Trade Administration, Enforcement & Compliance, May, 9, 2024, <https://www.trade.gov/final-determinations-ad-investigations-mattresses-bosnia-and-herzegovina-bulgaria-burma-italy>.

¹² Programs preliminarily determined to be countervailable include (1) Exemption from Import Income Tax Withholding; and (2) Import Duty Exemption on Imported Capital Goods, Machinery, and Equipment. Programs preliminarily determined to be not used include (1) Export Financing from the Indonesia Export-Import Bank; (2) National and Regional Tax Incentives for Companies Located in Industrial Estates; and (3) Tax Holidays for Pioneer Industries. Programs preliminarily determined not to provide measurable benefits include (1) BKPM Investment Masterlist Program: Import Duty Reduction for the Import of Capital Goods at Initial Investment and (2) 2022 Early Payment Property Tax Discount by the Regency Government of Bogor. Decision Memorandum for the Preliminary Negative Determination of the Countervailing Duty Investigation of Mattresses from Indonesia, James Maeder Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, U.S. Department of Commerce, December 26, 2023.

Sales at LTFV

On March 1, 2024, Commerce published notices in the Federal Register of its preliminary determinations of sales at LTFV with respect to imports from Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan.¹³ On May 15, 2024, Commerce published notices in the Federal Register of its final determinations of sales at LTFV with respect to imports from Bosnia and Herzegovina, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan.¹⁴ Commerce's final determinations of sales at LTFV with respect to imports from India, Kosovo, Mexico, and Spain are scheduled for July 15, 2024.¹⁵ Tables I-4 through I-15 present Commerce's dumping margins with respect to imports of mattresses from these countries.

Table I-4

Mattresses: Commerce's weighted-average LTFV margins with respect to imports from Bosnia and Herzegovina

Exporter/producer	Preliminary dumping margin (percent)	Final dumping margin (percent)
General Toys Co., Limited	217.38	217.38
Mirisan D.O.O.	217.38	217.38
Noctis D.O.O.	217.38	217.38
All others	217.38	217.38

Source: 89 FR 15161, March 1, 2024; 89 FR 42448, May 15, 2024.

Note: Commerce also found that critical circumstances exist with respect to imports of mattresses from Bosnia and Herzegovina for the mandatory respondents, General Toys Co., Limited, Mirisan D.O.O., Noctis D.O.O., and all other producers and exporters of subject merchandise in Bosnia and Herzegovina.

¹³ 89 FR 15161 (Bosnia and Herzegovina), 15136 (Bulgaria), 15149 (Burma), 15140 (India), 15143 (Italy), 15132 (Kosovo), 15152 (Mexico), 15146 (Philippines), 15155 (Poland), 15121 (Slovenia), 15126 (Spain), 15129 (Taiwan), March 1, 2024. Commerce also published its preliminary determinations that "critical circumstances" exist with regard to imports of mattresses from Bosnia and Herzegovina, Burma, Italy, Philippines, and Taiwan. 89 FR 15161 (Bosnia and Herzegovina), 15149 (Burma), 15143 (Italy), 15146 (Philippines), and 15129 (Taiwan), March 1, 2024; and 89 FR 20164, March 21, 2024 (amended Taiwan).

¹⁴ 89 FR 42448 (Bosnia and Herzegovina), 89 FR 42443 (Bulgaria), 89 FR 42427 (Burma), 89 FR 42429 (Italy), 89 FR 42432 (Philippines), 89 FR 42435 (Poland), 89 FR 42437 (Slovenia), and 89 FR 42439 (Taiwan), May 15, 2024.

¹⁵ E&C Fact Sheet, Final Affirmative Determinations in the Antidumping Duty (AD) Investigations of Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, Italy, the Philippines, Poland, Slovenia, and Taiwan, U.S. Department of Commerce, International Trade Administration, Enforcement & Compliance, May, 9, 2024, <https://www.trade.gov/final-determinations-ad-investigations-mattresses-bosnia-and-herzegovina-bulgaria-burma-italy>.

Table I-5**Mattresses: Commerce's weighted-average LTFV margins with respect to imports from Bulgaria**

Exporter/producer	Preliminary dumping margin (percent)	Final dumping margin (percent)
BRN Sleep Products	106.27	106.27
Fumeibai Industrial Co., Ltd.	106.27	106.27
All others	106.27	106.27

Source: 89 FR 15136, March 1, 2024; 89 FR 42443, May 15, 2024.

Table I-6**Mattresses: Commerce's weighted-average LTFV margins with respect to imports from Burma**

Exporter/producer	Preliminary dumping margin (percent)	Final dumping margin (percent)
Glory Home Myanmar Limited	181.71	181.71
Glory (Hong Kong) Business Limited	181.71	181.71
All others	181.71	181.71

Source: 89 FR 15149, March 1, 2024; 89 FR 42427, May 15, 2024.

Note: Commerce found that critical circumstances exist with respect to imports of mattresses from Burma for the mandatory respondents, Glory Home Myanmar Limited, Glory (Hong Kong) Business Limited, and all other producers and exporters of subject merchandise in Burma.

Table I-7**Mattresses: Commerce's weighted-average LTFV margins with respect to imports from India**

Exporter/producer	Preliminary dumping margin (percent)	Final dumping margin (percent)
International Comfort Technologies Private Limited	42.76	Pending
Raj Mahal Fabrics	42.76	Pending
Varahamurti Flexirub Industries Private Limited	14.05	Pending
All others	14.05	Pending

Source: 89 FR 15140, March 1, 2024; 89 FR 22382, April 1, 2024.

Note: Commerce's final determinations of sales at LTFV are scheduled for July 15, 2024.

Table I-8**Mattresses: Commerce's weighted-average LTFV margins with respect to imports from Italy**

Exporter/producer	Preliminary dumping margin (percent)	Final dumping margin (percent)
Alessanderx SpA	257.06	257.06
Gruppo Industriale Buoninfante S.P.A.	257.06	257.06
Silver Prince S.R.L.	257.06	257.06
All others	257.06	257.06

Source: 89 FR 15143, March 1, 2024; 89 FR 42429, May 15, 2024.

Note: Commerce found that critical circumstances exist with respect to imports of mattresses from Italy for the mandatory respondents, Alessanderx SpA, Gruppo Buoninfante Industriale S.r.L., Silver Prince S.r.L., and all other producers and exporters of subject merchandise in Italy.

Table I-9**Mattresses: Commerce's weighted-average LTFV margins with respect to imports from Kosovo**

Exporter/producer	Preliminary dumping margin (percent)	Final dumping margin (percent)
Ventius International LLC	62.51	Pending
Nisco Thailand Co., Ltd.	344.70	Pending
All others	62.51	Pending

Source: 89 FR 15132, March 1, 2024.

Note: Commerce's final determinations of sales at LTFV are scheduled for July 15, 2024.

Table I-10**Mattresses: Commerce's weighted-average LTFV margins with respect to imports from Mexico**

Exporter/producer	Preliminary dumping margin (percent)	Final dumping margin (percent)
Ureblock S.A. de C.V./Espumas de Oriente S.A. de C.V.	41.29	Pending
GAIM Regiomontana SA De CV	61.97	Pending
Wendy Colchones S.A. de C.V.	61.97	Pending
All others	41.29	Pending

Source: 89 FR 15152, March 1, 2024.

Note: Commerce's final determinations of sales at LTFV are scheduled for July 15, 2024.

Table I-11**Mattresses: Commerce's weighted-average LTFV margins with respect to imports from Philippines**

Exporter/producer	Preliminary dumping margin (percent)	Final dumping margin (percent)
Maxiflex Philippines Corp./Polyfoam-RGC International Corporation/Multiflex RNC Philippines, Inc./Multimax Industries Corporation	538.23	538.23
All others	538.23	538.23

Source: 89 FR 15146, March 1, 2024; 89 FR 42432, May 15, 2024.

Note: Commerce found that critical circumstances exist for imports of mattresses from the Philippines for the mandatory respondent Maxiflex Philippines Corp./Polyfoam-RGC International Corporation/Multiflex RNC Philippines, Inc./Multimax Industries Corporation and for all other producers and exporters in the Philippines.

Table I-12**Mattresses: Commerce's weighted-average LTFV margins with respect to imports from Poland**

Exporter/producer	Preliminary dumping margin (percent)	Final dumping margin (percent)
Com40 SP. Z O.O SP. K	330.71	330.71
Correct-K Blaszczyk I Wspolnicy Spolka	330.71	330.71
Arjohuntleigh AB	330.71	330.71
Com Forty Limited SP	330.71	330.71
All others	330.71	330.71

Source: 89 FR 15155, March 1, 2024; 89 FR 42435, May 15, 2024.

Table I-13**Mattresses: Commerce's weighted-average LTFV margins with respect to imports from Slovenia**

Exporter/producer	Preliminary dumping margin (percent)	Final dumping margin (percent)
Noctis D.O.O.	744.81	744.81
Stokke AS	744.81	744.81
BBCC Int. D.O.O.	744.81	744.81
Mirisan D.O.O.	744.81	744.81
All others	744.81	744.81

Source: 89 FR 15121, March 1, 2024; 89 FR 42437, May 15, 2024.

Table I-14**Mattresses: Commerce's weighted-average LTFV margins with respect to imports from Spain**

Exporter/producer	Preliminary dumping margin (percent)	Final dumping margin (percent)
Healthcare Foam, S.L. Unipersonal/Comotex		
Sistemas Del Descanso, S.L. Unipersonal	10.74	Pending
Interplasp Fabrica de Espuma de Poliuretano	280.28	Pending
All others	10.74	Pending

Source: 89 FR 15126, March 1, 2024.

Note: Commerce's final determinations of sales at LTFV are scheduled for July 15, 2024.

Table I-15**Mattresses: Commerce's weighted-average LTFV margins with respect to imports from Taiwan**

Exporter/producer	Preliminary dumping margin (percent)	Final dumping margin (percent)
Fuyue Mattress Industry Co., Ltd.	624.50	624.50
Yong Yi Cheng Co., Ltd.	624.50	624.50
Star Seeds Co., Ltd.	624.50	624.50
All others	624.50	624.50

Source: 89 FR 15129, March 1, 2024; 89 FR 42439, May 15, 2024.

Note: Commerce found that critical circumstances exist with respect to imports of mattresses from Taiwan for the mandatory respondents, Fuyue Mattress Industry Co., Ltd.; Star Seeds Co., Ltd.; and Yong Yi Cheng Co., Ltd. Commerce also found that critical circumstances do not exist for all other producers and/or exporters of subject merchandise in Taiwan.

The subject merchandise

Commerce's scope

In this proceeding, Commerce has defined the scope as follows:¹⁶

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.

¹⁶ 89 FR 42448, May 15, 2024 (Bosnia and Herzegovina), 89 FR 42443, May 15, 2024 (Bulgaria), 89 FR 42427, May 15, 2024 (Burma), 89 FR 42429, May 15, 2024 (Italy), 89 FR 42432, May 15, 2024 (Philippines), 89 FR 42435, May 15, 2024 (Poland), 89 FR 42437, May 15, 2024 (Slovenia), 89 FR 42439, May 15, 2024 (Taiwan). Commerce included in its final scope determinations additional language for excluded merchandise related to certain hospital and patient care setting surfaces, as proposed by Baxter International Inc. and its subsidiary Hill-Rom Manufacturing, Inc. Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan: Final Scope Decision Memorandum, U.S. Department of Commerce, International Trade Administration, May 8, 2024.

“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.

Also excluded from the scope are the following hospital and patient care setting surfaces. Products that fall within the below categories and meet all the exclusion factors in the respective category qualify for such exclusion, regardless of whether they may be referenced as a mattress.

Air Surfaces with all of the following characteristics: with the foot end comprised of either die-cut construction foam or air bladders to allow extension and retraction of the surface; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with the core including air bladders, with or without foam inside; with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database.

Stretcher Surfaces with all of the following characteristics: with a nominal thickness of 5 inches or less; with the foam core width tapered at one end; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with the exterior of the ticking containing a welded flap to cover the ticking zipper; with loop velcro attached to the ticking to allow for the stretcher surface to be firmly affixed to the stretcher; with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database.

Birthing Bed Surfaces with all of the following characteristics: with a nominal thickness of 5 inches or less; with a foam core in two pieces that have either a V-shaped cutout or U-Shaped cutout; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with attachment fasteners extending from the bottom of the surface comprised of snaps or plastic hook(s); with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database.

Foam Surfaces with all the following characteristics: with a nominal thickness of 6.5 inches or less; with a foam core that has articulation lines cut into the foam and/or die-cut construction in a portion of the foam to allow movement of the surface; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with the ticking made of material meeting ASTM F1671B-07 requirements for porosity and ISO 10993 requirements for biocompatibility; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with brackets or attachment knobs embedded in the surface core to allow the surface to be firmly affixed to the hospital bed frame; with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database, where the label includes the manufacturer's name and address as well as the product's name, date of manufacture, serial number, and Global Trade Identification Number (GTIN).

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”).¹⁷ The 2024 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 subheading 9404.29.90. Decisions on the tariff classification and treatment of imported goods are within the authority of U.S. Customs and Border Protection.

Imports of mattresses from China, a nonsubject source 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

The term “mattress” includes a resilient material or combination of materials generally enclosed by ticking that is intended or promoted for sleeping upon by people. Mattresses typically 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,¹⁸ 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 (such as 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.

¹⁷ Secondary statistical reporting numbers under which subject merchandise may be imported include 9401.41.0000, 9401.49.0000, and 9401.99.9081.

¹⁸ Airbeds and waterbeds are excluded from the scope of the investigations.

“Adult mattresses” and “youth mattresses” are covered by the scope of these investigations. 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.”¹⁹ Crib/toddler mattresses are typically designed to fit USA standard full-size cribs and have a width not exceeding 27 inches, a length not exceeding 51 inches, and a depth between 1 inch and 6 inches inclusive, on a nominal basis. Adult mattresses typically have a width exceeding 91 cm (35.8 inches), a length exceeding 184 cm (72.4 inches), and a depth exceeding 8 cm (3.1 inches).²⁰

Mattresses are covered by the scope of these investigations even if imported without ticking, such as any foam mattresses that are imported without ticking (i.e., the outermost cover).²¹ Products covered by these investigations may be packed and shipped as flat-packed mattresses (“FPMs”), or packed and shipped to end users in boxes, such as those marketed as “mattresses-in-a-box” (“MiBs”), “beds-in-a-box,” and/or “compressed mattresses.” 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 include mattresses of any size, with or without innersprings, that are not both rolled and compressed. These mattresses, which may or may not be compressed, typically are packaged in plastic for delivery.

¹⁹ Petition, p. I-11.

²⁰ Most mattresses are manufactured according to standard sizes. Standard sizes include the twin bed, 39 inches wide and 74 inches long; the double bed, 54 inches wide and 74 inches long; the queen bed, 60 inches wide and 80 inches long; and the king bed, 78 inches wide and 80 inches long. “How Products Are Made, vol. 1, Mattress,” <https://www.madehow.com/Volume-1/Mattress.html>, retrieved April 21, 2024.

²¹ Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan: Final Scope Decision Memorandum, U.S. Department of Commerce, International Trade Administration, May 8, 2024.

Manufacturing processes²²

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 same²³) and the upholstery materials.

For both innerspring and hybrid mattresses, the innerspring unit may be produced internally or purchased from a supplier. During innerspring production, metal wire is coiled and interlocked to establish an innerspring core unit, on which layers of fabric, upholstery, and/or foam are attached. There are a wide variety of innerspring coil configurations, although the most common are Bonnell/open, offset, continuous, and pocketed. Bonnell/open springs are hourglass-shaped and arranged in rows, connected to one another at the top and bottom by a spiral helical wire, often with a rigid outer rod stabilizing the perimeter. Offset springs are similarly hourglass-shaped with interconnected helical wires, but offset coils have squared sides and the top and bottom are flattened to facilitate a hinging action between the coils. Continuous innersprings consist of one continuous strand of steel wire formed into rows of loose coils (typically S-shaped units) that are connected by helical wires to provide even spacing for the coils. Pocketed innersprings consist of individual cylindrically shaped smaller coils, each individual wrapped in fabric and connected (typically stitched or glued) to adjacent cased coils.²⁴ A typical mattress may contain from 400 to 1,200 coil springs²⁵ and require as much as 2,000 linear feet of steel wire.²⁶

²² Unless otherwise noted the information in this section comes from 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-14 – I-18.

²³ This report will refer to these types of mattresses as “innerspring,” “hybrid,” and “foam,” respectively.

²⁴ Pocketed innerspring mattresses may also include rows of more tightly wound pocketed cylindrical springs along both sides to provide mattress edge stabilization. ***.

²⁵ Generally, the more coils, the more supportive the mattress.

²⁶ “How Products Are Made, vol. 1, Mattress,” <https://www.madehow.com/Volume-1/Mattress.html>, retrieved April 21, 2024; National Bed Federation Bed Buyers’ Guide, 2018, https://bedadvice.co.uk/wp-content/uploads/BedBuyersGuide_2018.pdf, retrieved April 21, 2024; and “Mattress Coil Types,” March 11, 2022, <https://www.sleepfoundation.org/mattress-construction/mattress-coil-types>, retrieved April 21, 2024.

Depending on the particular design of the mattress, 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.²⁷ 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 (figure I-1). In other instances, a simple “zippered” cover is used, which does not require a flange, hog ring, or tape.

Figure I-1
Mattresses: Innerspring mattress construction



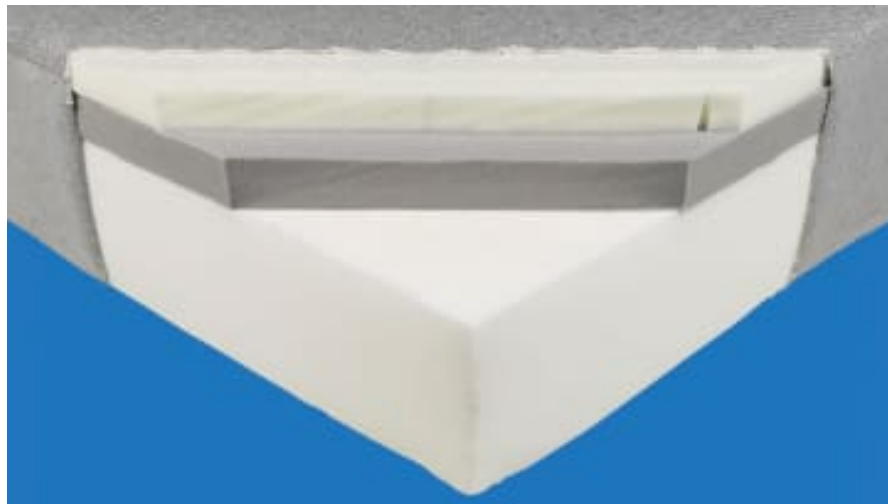
Source: *Mattress Buying Guide: How to Choose the Right Mattress*, Consumer Reports (March 2018), <https://www.consumerreports.org/cro/mattresses/buying-guide/index.htm>, retrieved April 17, 2024.

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

²⁷ 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.

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 (figure I-2). The foam mattress may then be encased in a fabric “sock” and inserted into the cover (i.e., the ticking).

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 April 17, 2024.

The final step in the process is packaging. Innerspring, hybrid, and foam mattresses may be shipped as compressed FPMs, uncompressed FPMs, or as MiBs, depending on the materials used in production and customer specifications.²⁸ Manufacturers typically package FPMs with a plastic covering, whereas for MiBs, manufacturers utilize capital-intensive machinery that first encloses the mattress in plastic, compresses the mattress, then folds and rolls the mattress into a compact, cylindrical form that will fit into a box.²⁹ Mattresses that are compressed and rolled may be shipped as MiBs to the end consumer, but compressed FPMs are not always shipped to the end consumer in the compressed state.

The manufacturers' shelf life of an MiB stored in the compressed/boxed state is approximately 6 to 12 months, depending on the raw materials used in production.³⁰ Keeping a mattress compressed in a box for an extended period of time may affect the performance, comfort, and material integrity of the mattress negatively, resulting in material deterioration, loss of shape and resilience, and a decrease in level of firmness over time.³¹

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 can be 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.

²⁸ *** produces both foam mattresses and pocketed innerspring/foam mattresses in the same facility on the same mattress build-up line. All mattresses it produces may be packaged in both manners, depending on the customer requirement--either compressed and rolled into a box (MiB) or packaged flat with a plastic covering (FPM). ***.

²⁹ Innerspring or hybrid mattresses which utilize a rigid outer rod that strengthens the perimeter edge of the mattress can be compressed but cannot be folded/rolled and shipped as an MiB. However, pocketed coil innerspring or hybrid mattresses, which may include pocketed stabilizing coils along both sides of the mattress for strength instead of a perimeter stabilizing rod, can be both compressed and folded/rolled, and shipped as an MiB. ***.

³⁰ Hearing transcript, pp. 91-92 (Merwin), 117 (Prado), 218 (Jensen), and 219-220 (Sim).

³¹ "How Long Can You Keep a Mattress in a Box," January 9, 2024, <https://storables.com/furniture/bedroom-furniture/how-long-can-you-keep-a-mattress-in-a-box/>, retrieved, May 14, 2024.

Domestic like product issues

In these investigations, the 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”) did not take a position with respect to the domestic like product in the preliminary phase of these investigations and did not address the domestic like product in its posthearing brief.³³ Respondents CVB Inc. (“CVB”), Easy Rest dba Global Home Imports LLC (“Easy Rest”), Lakewood Candies LLC d/b/a Milliard Brands (“Milliard”), and Resource Furniture did not present any position or argument on the definition of the domestic like product.³⁴ In their comments on draft questionnaires in the final phase of these investigations, the petitioners, Mexican respondents,³⁵ and importer CVB did not request data or other information concerning further analysis of the domestic like product.

Respondent Cozy Comfort LLC (“Cozy Comfort”) argues that the mechanically collapsible sofa bed (“MCSB”) mattresses,³⁶ which are part of the Seat-to-Sleep (“STS”) furniture component it imports, should be found by the Commission to be a separate domestic like product “vis-a-vis standard mattresses (in particular, static sleep-sofa mattresses).”³⁷ It asserts that no U.S. producer has demonstrated the capability or interest in supplying it with the MCSB mattresses that it imports.³⁸

³² Petitioners’ postconference brief, p. 7; petitioners’ prehearing brief, pp. 2-7; petitioners’ posthearing brief, pp. 2-4.

³³ Mexican respondents’ postconference brief, p. 5; Mexican respondents’ posthearing brief, pp. 1-15.

³⁴ CVB’s prehearing brief, pp. 1-46; CVB’s posthearing brief, pp. 1-7; Easy Rest’s prehearing brief, pp. 1-6; Milliard’s prehearing brief, pp. 1-13; Milliard’s posthearing brief, pp. 1-4; and Resource Furniture’s prehearing brief, pp. 1-9.

³⁵ Importer Ikea Supply AG joined the Mexican respondents’ final phase comments on draft questionnaires. Mexican respondents’ comments on draft questionnaires, p. 1.

³⁶ Cozy Comfort defines MCSB mattresses as follows: “MCSB mattresses are an articulating torsion-array of hinges and struts that square-fold to transition from flat to erect and vice versa, typically compressing when stowed to less than half of their thickness when erect. MCSB mattresses have a collapsible inner cage made of a matrix of hinged struts, which is attached permanently to, and inseparable from, a controller frame consisting of a metal bar that acts as a bidirectional transit controller.” Cozy Comfort’s comments on draft questionnaires, p. 2.

³⁷ Cozy Comfort’s postconference brief, pp. 2 and 10-11; Cozy Comfort’s prehearing brief, p. 1; hearing transcript, pp. 153-157 (Owens); Cozy Comfort’s posthearing brief, pp. 1-10.

³⁸ Cozy Comfort’s postconference brief, pp. 2 and 10-11; Cozy Comfort’s prehearing brief, p. 11.

Upon consideration of Cozy Comfort’s argument, and consistent with its determinations in prior antidumping and countervailing duty investigations concerning mattresses,³⁹ the Commission in its preliminary determinations for these investigations defined a single domestic like product consisting of mattresses, coextensive with the scope of the investigations.^{40 41}

³⁹ In the 2019 investigations of mattresses from China, in which the scope was largely identical in substance to that in these investigations, the Commission defined a single domestic like product coextensive with the scope. No party argued for a different definition of the domestic like product in those investigations. The Commission adopted the same definition of the domestic like product in the subsequent 2021 investigations of mattresses from eight countries (Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam), rejecting Cozy Comfort’s argument that its STS furniture components and Night & Day’s argument that trifold memory foam mattresses should be considered separate domestic like products. The Commission explained in those final determinations that only those articles domestically produced may be defined as a separate domestic like product and there was no domestic production of either STS furniture components or trifold memory foam mattresses. Mattresses from China, Inv. No. 731-TA-1424 (Final), USITC Publication 5000, December 2019, p. 9; 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.

⁴⁰ The Commission once again explained in its preliminary determinations in these current investigations that, in the absence of domestic production of STS furniture components (and thus a domestic industry), such components are not capable of examination under the Commission’s traditional domestic like product analysis. Instead, in its preliminary determinations the Commission defined a single domestic like product that included the domestically produced article “most similar” to the imported STS furniture components within the scope of the investigations, which was domestically produced sleep sofa mattresses. 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 Publication 5460, September 2023, p. 15.

⁴¹ On March 25, 2024, Cozy Comfort submitted a scope case brief to Commerce requesting a scope exclusion for the MCSB mattresses it imports, arguing that its MCSB mattress does not resemble a “standard mattress” and does not compete with the domestic mattress industry. Finding no evidence supporting that assertion, Commerce determined that Cozy Comfort’s MCSB mattress, which functions as a mattress inside of a sleeper sofa, is covered by the scope of the investigations. Commerce noted that “while the MCSB mattress component may contain a different type of spring or possess certain distinct physical characteristics from what Cozy Comfort calls a “standard” mattress, the MCSB mattress component still functions as the mattress component of a sleeper sofa competing with other sleeper sofas on the market for purchase by similar end-users (i.e., those looking for convertible sofa beds).” Cozy Comfort alternatively argued that even if MCSB mattresses are determined to be within the current scope, Commerce should find that MCSB mattresses constitute a separate class or kind of merchandise, distinct from standard mattresses. It argued that MCSB mattresses are different physical products that are traded differently because they are exclusively used as an input for U.S. original equipment manufacturers. Commerce determined that Cozy Comfort’s MCSB mattress does not constitute a separate class or kind of merchandise from other covered sleeper sofa mattresses. Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan: Final Scope Decision Memorandum, United States Department of Commerce, International Trade Administration, May 6, 2024.

Although Cozy Comfort did not request data or other information for a complete analysis of a separate domestic like product in its comments on the draft questionnaires,⁴² the Commission requested information in its questionnaires in the final phase of these investigations on U.S. shipments of MCSB mattresses from U.S. producers and importers, as well as information on demand trends and interchangeability from U.S. purchasers. One U.S. importer (Cozy Comfort) reported imports of MCSB mattresses from Indonesia and Taiwan.⁴³ U.S. shipments of MCSB mattress imported by Cozy Comfort accounted for *** percent of total imports of all mattresses during 2023.

No U.S. mattress producer reported domestic production of the patented Cozy Comfort MCSB mattresses in the final phase of these investigations; however, one U.S. producer (Leggett & Platt) reported production of a sofabed mattress which it characterized as competing with Cozy Comfort's imported MCSB mattress.⁴⁴ Leggett & Platt explained that it "****." Leggett & Platt reported the following U.S. shipments of these sofabed mattresses during 2021-23: ***. Its sofabed mattresses accounted for *** of its total company U.S. mattress shipments during 2021, 2022, and 2023, respectively, and for *** of total industry U.S. mattress shipments during each period. All of Leggett & Platt's U.S. shipments of these sofabed mattresses during 2021-23 were non-MiB mattresses and a large majority were shipped through distributors (***). Smaller, though increasing, shares were shipped to end users (e.g., hotels/hospitality) (***)

⁴² Cozy Comforts' comments on draft questionnaires, pp. 1-5.

⁴³ Cozy Comfort prehearing brief, p. 1.

⁴⁴ Cozy Comfort's prehearing brief, pp. 1-2; hearing transcript, p. 154 (Owens).

and minor shares were shipped to brick and mortar retail establishments (**). Leggett & Platt was asked to indicate whether these sofa-bed mattresses that it produces are manufactured (a) in the same facilities, (b) from the same inputs, (c) on the same machinery and equipment, and (d) using the same employees as other mattresses it manufactures. Leggett & Platt responded as follows:

Firms were asked to address demand trends for MCSB mattresses, as well as the question of whether MCSB mattresses and innerspring or other mattresses are interchangeable on the basis of the ability to substitute the products in the same application. For information on those responses, see the sections on “Demand trends” and “Mattress type interchangeability” in Part II.

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 have an innerspring core, foam only (i.e., non-innerspring, including standard polyurethane, viscoelastic (“memory foam”), or latex), or a hybrid core consisting of innersprings and foam.¹ Mattresses can be shipped as mattresses-in-a-box (“MiBs”) or flat packed mattresses (“FPMs”). Most mattresses in the United States are sold individually or as part of a set including a mattress foundation² 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 through retail omni-channels,³ particularly those packaged as MiBs. Mattresses shipped as MiBs are both compressed and rolled for ease of shipment and reduced storage requirements.⁴ The share of domestically produced mattresses shipped as MiBs increased from 29.5 percent in 2021 to 35.9 in 2023 and this share grew in each year from 2021 to 2023. Almost all imports were shipped as MiBs between 2021 and 2023; virtually all of the reported imports from nine subject countries (***) were shipped as MiBs and more than 75 percent of imported mattresses from *** were shipped as MiBs each year.

Twenty-nine of 49 U.S. producers, 53 of 68 importers, and 25 of 28 purchasers indicated that the U.S. mattress market was not subject to distinctive conditions of competition. The 20 U.S. producers, 15 importers, and 3 purchasers that did describe distinctive conditions of competition noted sales volume increases due to back-to-school/student housing needs (April-September), tax season, and lower sales prices. Other firms observed that the antidumping and

¹ Innerspring mattresses also typically contain some foam.

² Mattress foundations include box springs, platforms, or adjustable foundations. Conference transcript, p. 86 (McQuiston). MiBs are more likely to be sold individually rather than in a set with a foundation. Id.

³ Omni-channel was defined in the questionnaires as U.S. shipments (i.e., inclusive of commercial U.S. shipments, internal consumption, and transfers to related firms) to retailers that resell mattresses to consumers in both physical brick-and-mortar stores and over the internet.

⁴ Hearing transcript, p. 21 (Merwin) and conference transcript, pp. 79, 116 (Baisburd, Ozmun).

countervailing duty cases put imports at a disadvantage, product differentiation, and a shorter overall life span for mattresses shipped as MiBs. Importer *** reported that there are around 10 producers that have opened in the United States that are Chinese owned, which “don’t play by the same rules” and bring in their own components from China, hurting the mattress business more than before antidumping and countervailing duties were imposed.

Apparent U.S. consumption of mattresses decreased from 2021 to 2023. Overall, apparent U.S. consumption in 2023 was 7.7 percent lower than in 2021. Most of the decline reflects a decrease of 7.3 percent in apparent U.S. consumption from 2021 to 2022.

Product range, mix, or marketing changes

Firms were asked if there had been any significant changes in the product range, product mix, or marketing of mattresses since January 1, 2021. Most producers, importers, and purchasers reported there had been no change for these factors (table II-1).

Firms reporting changes regarding mattresses shipped as MiBs cited awareness of consumer convenience; the growing number of internet based retailers (increased consumption, increased offerings and brands, that E-commerce allows foreign producers to sell online, growing crib MiB import competition); changes in sales and advertising (use of direct-to-consumer algorithms that present data by price, increased advertising, changes in online privacy laws, high advertising speed); falling prices; sales declines; increased sales; and gel options. Firms reporting changes regarding mattresses shipped as FPMs cited new brands and products, lower prices and sales, and less availability.

Firms reported changes in direct marketing including industry consolidation, increase number of options, new brands and new products, MiB sales are direct-to-consumer, increased availability of low priced brands, ease of online sales for foreign companies, producers added direct sales sites, reduced brick-and-mortar sales, COVID-19 increased online sales, it is easier to set up online partnerships with large retailers than set up brick-and-mortar locations, and increased advertising brands to prevent loss of sales. Firms reporting changes in search results indicated that it is important to be on the first page, new web sites, algorithms order mattresses low price to high, SEO keyword search and paid advertising has become more sophisticated, searches heavily penetrated by big name brands, top web slots are sponsored products that pay for additional advertising, and that advertising costs increased.

Firms reported changes in branding including that fewer MiB companies, increased investments in brands, increased number of brands, reduced consumer interest in brands, more low-cost brands, more choices, and brand consolidation. Firms reporting changes in private labels cited new products launched, retailers want private labels to improve margins,

more retailers, retailer private label guidelines are not being met by U.S. producers, large internet companies are launching their own brands, and increasing number of brands and offerings.

Firms reporting changes in floor spots indicated that fewer slots are available, more slots for premium MiB brands, online sellers are also selling at brick-and-mortar locations, slots have moved to private brands and MiBs, brick-and-mortar stores are closing or shrinking, other retailers are selling more MiBs, retailers preferring MiBs because they take less space, big brands are locking up slots with contracts, and Mexican MiBs are replacing U.S.-produced mattresses.

Table II-1
Mattresses: Count of firms' responses regarding changes in product or marketing of different factors

Count in number of firms reporting

Factor	Firm type	No	Yes
Mattress in a box	U.S. producers	23	16
Mattress in a box	Importers	56	11
Mattress in a box	Purchasers	16	11
Flat packed mattresses	U.S. producers	35	7
Flat packed mattresses	Importers	49	3
Flat packed mattresses	Purchasers	20	5
Direct sales to consumers	U.S. producers	26	14
Direct sales to consumers	Importers	50	10
Direct sales to consumers	Purchasers	16	11
Branding	U.S. producers	31	7
Branding	Importers	54	7
Branding	Purchasers	20	3
Private label	U.S. producers	30	9
Private label	Importers	45	7
Private label	Purchasers	20	3
Floor spots	U.S. producers	30	11
Floor spots	Importers	45	10
Floor spots	Purchasers	19	6
Search results	U.S. producers	31	5
Search results	Importers	51	4
Search results	Purchasers	20	4
Other	U.S. producers	12	1
Other	Importers	19	0
Other	Purchasers	10	0

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

U.S. purchasers

The Commission received 29 usable questionnaire responses from firms that purchased mattresses since 2021.^{5 6 7} Eighteen responding purchasers are multi-channel retailers, six are online retailers, two are brick-and-mortar retailers, two are distributors, and two are other end users (an apartment complex and a glamping company). The largest purchasers of mattresses include the following national retailers (in order of quantity purchased/imported): ***. These five large retailers represent most (*** percent) of the purchases and imports reported by purchasers in 2023.

Purchasers were asked to report the share of their 2023 purchases that were shipped as FPMs and MiBs by source. Responding purchasers reported a wide range of shares of purchases of domestically produced mattresses shipped as FPM and MiB; 14 purchasers reported that more than half of their 2023 purchases of domestically produced mattresses were shipped as MiBs, including ***. Overall, responding purchasers reported that 56.6 percent of their purchases of U.S.-produced mattresses were shipped as MiBs and 43.4 percent were shipped as FPMs in 2023. The vast majority of purchasers that purchased from subject sources reported that 99 to 100 percent of their purchases from subject sources were shipped as MiBs. Overall, purchasers reported that 99.7 percent of their purchases of mattresses from subject sources were shipped as MiBs in 2023.

⁵ The following firms provided purchaser questionnaire responses: ***.

⁶ Of the 29 responding purchasers, 24 purchased the domestically produced mattresses, 1 purchased/imported imports of the subject merchandise from Bosnia and Herzegovina, 3 from Bulgaria, 3 from Burma, 5 from India, 7 from Indonesia, 9 from Italy, 3 from Kosovo, 12 from Mexico, 4 from the Philippines, none from Poland, 6 from Slovenia, 4 from Spain, 11 from Taiwan, 11 from nonsubject sources, and 5 purchased mattresses from unknown sources.

⁷ Twenty-five purchasers indicated they had marketing/pricing knowledge of the domestic product, 1 of product from Bosnia and Herzegovina, 1 from Bulgaria, 2 from Burma, 3 from India, 6 from Indonesia, 9 from Italy, 2 from Kosovo, 11 from Mexico, 2 from the Philippines, none from Poland, 3 from Slovenia, 4 from Spain, 9 from Taiwan, and 7 of nonsubject countries.

Impact of section 301 tariffs and antidumping or countervailing duties

U.S. producers, importers, and purchasers were asked to report the impact of section 301 tariffs on Chinese-origin products and the impact of antidumping or countervailing duties on imports from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam on the mattresses market in the United States (table II-2). The majority of responding U.S. producers and purchasers and a plurality of importers reported that they did not know the impact of the section 301 tariffs and the antidumping or countervailing duties on other countries.

Table II-2

Mattresses: Count of firms' responses regarding the impact of the 301 tariffs on Chinese-origin products and antidumping or countervailing duties

Count in number of firms reporting

Item	Firm type	No	Yes	Don't know
Section 301 tariffs	U.S. producers	10	8	29
Section 301 tariffs	Importers	12	24	35
Section 301 tariffs	Purchasers	2	9	18
AD/CVD duties	U.S. producers	4	14	30
AD/CVD duties	Importers	7	32	33
AD/CVD duties	Purchasers	1	10	18

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

Of those firms that reported that the section 301 tariffs did impact the mattresses market, firms reported that prices and raw material costs increased, profit margins decreased, suppliers moved manufacturing from China to other countries including the United States, imports of Chinese-origin goods declined heavily, and supply chains became less stable and needed reconfiguration. Importer *** reported that the section 301 tariffs removed mid-level quality and priced mattresses from the market, and that the market now mostly consists of lower end mattresses available at low cost or mid-to-higher end mattresses at a substantially higher cost. Importers *** reported that the section 301 tariffs on Chinese-origin products have had significant effects on the mattresses market in the United States, impacting cost, prices, supply chains, consumer demand, and the competitive landscape. With respect to cost, they stated that the tariffs have increased the cost of imported mattresses and the raw materials used in mattress manufacturing that are sourced from China, increasing mattress prices. They continued that manufacturers sought suppliers outside of China to avoid tariffs, leading to potential delays and additional costs from reconfiguring supply chains.

Lastly, they stated that some consumers may opt to postpone or forgo purchasing a new mattress due to increased costs decreasing demand.

Of those firms that reported that the antidumping or countervailing duties had an impact on the market, firms reported prices increased, consumers had fewer options, there was a supply shortage, competition declined, the quality of mattresses deteriorated, and importers stopped importing from subject countries due to higher costs and shifted to other countries including new factories in the United States. U.S. producers *** reported that imports dropped for a short period, but then imports quickly started to come in from new countries. Importer *** reported that the antidumping duties on imports from China increased the cost of its Chinese produced crib mattresses by 1731 percent, forcing it to a supply chain alternative in Taiwan, which now has a 624.5 percent increase to cost of its crib mattresses. It stated that, at this price point, *** will not be able to deliver safe sleep mattress solution to U.S. market. Importer *** reported that the antidumping or countervailing duties have “pushed China to buy satellite preexisting companies in different parts of the world to offset those tariffs but now we are all being penalized due to those different companies being in the same countries we are importing from. China will continue to move their operations to even more new countries to counteract the tariffs or do what they have been doing for a long time which is to send pre-cut and finished raw materials to companies here in the U.S. to be assembled and bypass these tariffs all together.”

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 during 2021-23, as shown in table II-3. Importers of mattresses from Bosnia and Herzegovina (in 2022 and 2023) and Slovenia (in 2021-23) sold mainly to distributors and importers of mattresses from the Philippines mainly sold to end users. Importers of mattresses from Kosovo reported a declining share of sales to retailers during the period and increasing sales to distributors. The share of U.S. producers’ overall sales to brick-and-mortar retailers and to internet/online retailers declined during 2021-23, while the share of U.S. producers’ overall sales to omni-channel retailers increased. Most subject imports were sold to online or omni-channel retailers.

Table II-3
Mattresses: Share of U.S. shipments by source, channel of distribution, and period

Shares in percent

Source	Channel	2021	2022	2023
United States	Retail brick-and-mortar	22.2	19.9	18.1
United States	Retail internet/online	11.6	8.8	7.5
United States	Retail omni-channel	54.3	56.3	60.9
United States	Retail subtotal	88.2	85.1	86.5
United States	Distributor	3.4	4.7	3.6
United States	End user	8.4	10.2	9.9
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	***	***	***
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	***	***	***

Table continued.

Table II-3 Continued

Mattresses: Share of U.S. shipments by source, channel of distribution, and period

Shares in percent

Source	Channel	2021	2022	2023
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	***	***	***
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	***	***	***

Table continued.

Table II-3 Continued**Mattresses: Share of U.S. shipments by source, channel of distribution, and period**

Shares in percent

Source	Channel	2021	2022	2023
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	***	***	***
Subject less Indonesia	Retail brick-and-mortar	***	***	***
Subject less Indonesia	Retail internet/online	***	***	***
Subject less Indonesia	Retail omni-channel	***	***	***
Subject less Indonesia	Retail subtotal	***	***	***
Subject less Indonesia	Distributor	***	***	***
Subject less Indonesia	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	***	***	***
Nonsubject plus Indonesia	Retail brick-and-mortar	***	***	***
Nonsubject plus Indonesia	Retail internet/online	***	***	***
Nonsubject plus Indonesia	Retail omni-channel	***	***	***
Nonsubject plus Indonesia	Retail subtotal	***	***	***
Nonsubject plus Indonesia	Distributor	***	***	***
Nonsubject plus Indonesia	End user	***	***	***
All import sources	Retail brick-and-mortar	7.5	6.2	4.5
All import sources	Retail internet/online	44.4	43.9	39.9
All import sources	Retail omni-channel	38.1	36.3	39.2
All import sources	Retail subtotal	90.0	86.3	83.6
All import sources	Distributor	6.2	9.3	11.6
All import sources	End user	3.8	4.4	4.8

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

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

Note: Detailed breakouts of channels are in appendix D.

Most responding purchasers (18 of 29) reported selling both online and in brick-and-mortar stores (i.e., omni-channel). Most firms that reported selling mattresses directly to consumers (18 of 27, including ***) reported selling both FPMs and MiBs, although 8 sold only MiBs (including ***) and 1 (***) sold only FPMs. Purchasers were asked if their customers compared prices of mattresses shipped as FPMs and MiBs; about half (13 of 25) reported that they did.

Firms reporting that their customers compared the prices of mattresses shipped as FPMs and MiBs gave a number of explanations including customers compare price for all choices; customers consider {format} as well as price; shipping cost considerations; transportation considerations; and shopping based on features.

Petitioners contend that all types of mattresses can be supplied in both MiB and FPM formats.⁸ Petitioners observe that demand for MiBs has increased more than demand for FPMs.⁹ Respondents state that they mainly sell mattresses as MiBs, which take up less space in shipping and inventories.¹⁰ Respondents assert that MiBs are more popular than FPMs for big-box stores and selling online because of their smaller package size.¹¹

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.¹² ¹³ The website owner typically receives a commission for these sales on its website while the vendor is responsible for distribution and warranty.¹⁴ The website owner may limit the number of vendors that can sell on its platform to protect the firm's brand.¹⁵

Geographic distribution

U.S. producers and importers of subject mattresses from all subject countries reported selling mattresses to all regions in the United States (table II-4). For U.S. producers, 27.6 percent of sales were within 100 miles of their production facility, 62.8 percent were between 101 and 1,000 miles, and 9.6 percent were over 1,000 miles. Importers sold *** percent of their subject imports within 100 miles of their U.S. point of shipment, *** percent between 101 and 1,000 miles, and *** percent over 1,000 miles. Excluding Indonesia, importers sold 8.1 percent of their subject imports within 100 miles of their U.S. point of shipment, 66.9 percent between 101 and 1,000 miles, and 25.0 percent over 1,000 miles.

⁸ Conference transcript, p. 24 (Hagale).

⁹ Conference transcript, p. 25 (Hagale).

¹⁰ Conference transcript, p. 116 (Ozmun).

¹¹ Some flat packed mattresses are sold online. Conference transcript, p. 116 (Ozmun).

¹² Conference transcript, p. 83 (Rhea).

¹³ *** submitted a "no" response to the purchasers' questionnaire because this is its ***.

¹⁴ Conference transcript, pp. 83-84 (Rhea).

¹⁵ Conference transcript, pp. 83-84 (Rhea).

Table II-4
Mattresses: Count of U.S. producers' and U.S. importers' geographic markets

Count in number of firms reporting

Source	Northeast	Midwest	Southeast	Central Southwest	Mountains	Pacific Coast
United States	30	34	32	27	29	29
Bosnia and Herzegovina	1	1	2	1	1	1
Bulgaria	2	2	2	2	2	2
Burma	5	4	6	6	6	6
India	11	10	12	10	11	11
Indonesia	9	8	10	9	10	9
Italy	12	10	11	10	11	10
Kosovo	5	5	5	5	5	5
Mexico	16	17	15	16	15	16
Philippines	5	5	5	5	6	6
Poland	1	1	1	1	1	1
Slovenia	4	3	3	4	4	4
Spain	6	6	6	5	5	6
Taiwan	12	12	15	12	13	15
All subject sources	47	44	47	45	47	49
Subject sources less Indonesia	46	43	46	43	45	47

Table continued.

Table II-4 Continued
Mattresses: Count of U.S. producers' and U.S. importers' geographic markets

Count in number of firms reporting

Source	Other	All regions (except Other)	Reporting firms
United States	20	21	50
Bosnia and Herzegovina	1	1	2
Bulgaria	1	2	2
Burma	4	4	6
India	4	9	12
Indonesia	6	8	11
Italy	8	9	14
Kosovo	2	5	5
Mexico	10	14	18
Philippines	4	5	6
Poland	1	1	1
Slovenia	3	3	4
Spain	3	4	7
Taiwan	11	10	20
All subject sources	33	38	58
Subject sources less Indonesia	31	37	57

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-5 provides a summary of the supply factors regarding mattresses from U.S. producers and from subject countries. In 2023, the subject countries with the largest reported capacities, in descending order, were ***. No foreign producer/exporter provided data for mattress production in Bosnia and Herzegovina, Bulgaria, Burma, or Slovenia.

Table II-5
Mattresses: Supply factors that affect the ability to increase shipments to the U.S. market, by country

Quantity in mattresses; ratio and share in percent

Source	Capacity 2021 (quantity)	Capacity 2023 (quantity)	Capacity utilization 2021 (ratio)	Capacity utilization 2023 (ratio)
United States	26,877,292	24,639,891	72.2	63.6
Bosnia and Herzegovina	***	***	***	***
Bulgaria	***	***	***	***
Burma	***	***	***	***
India	***	***	***	***
Indonesia	***	***	***	***
Italy	***	***	***	***
Kosovo	***	***	***	***
Mexico	***	***	***	***
Philippines	***	***	***	***
Poland	***	***	***	***
Slovenia	***	***	***	***
Spain	***	***	***	***
Taiwan	***	***	***	***
All subject sources	***	***	***	***
Subject sources less Indonesia	20,347,755	21,933,477	85.4	71.5

Table continued.

Table II-5 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 2021	Inventories as a ratio to total shipments 2023	Home market shipments (percent of total shipments) 2023	Exports to non-U.S. markets (percent of total shipments) 2023	Able to shift to alternative products (number of firms)
United States	4.6	8.3	98.7	1.3	11 of 53
Bosnia and Herzegovina	***	***	***	***	***
Bulgaria	***	***	***	***	***
Burma	***	***	***	***	***
India	***	***	***	***	***
Indonesia	***	***	***	***	***
Italy	***	***	***	***	***
Kosovo	***	***	***	***	***
Mexico	***	***	***	***	***
Philippines	***	***	***	***	***
Poland	***	***	***	***	***
Slovenia	***	***	***	***	***
Spain	***	***	***	***	***
Taiwan	***	***	***	***	***
All subject sources	***	***	***	***	***
Subject sources less Indonesia	3.9	3.0	45.8	***	7 of 24

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

Note: Responding U.S. producers accounted for the large majority of U.S. production of mattresses in 2023. In 2023, responding foreign producer/exporter firms accounted for none of U.S. imports of mattresses from Bosnia and Herzegovina, Bulgaria, Burma, and Slovenia; less than half from Spain and Taiwan; more than half from India, Indonesia, Italy, Mexico, and Poland; and virtually all from Kosovo and the Philippines. 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 2023.

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, some available inventories, and some firms' ability to shift production to or from alternate products. The factor mitigating responsiveness of supply is a limited ability to shift shipments from alternate markets.

U.S. producers' production declined more than capacity declined from 2021 to 2023, leading to a decline in capacity utilization. Inventories also declined during the period. Other out-of-scope products that producers reportedly can be produced on the same equipment as mattresses are mattress toppers, foam, pillows/cushions/pads, box springs, and futons. Factors affecting U.S. producers' ability to shift production include machinery that is specific to mattress production and unique worker skill sets.

Subject imports

Table II-5 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 at least some, if not substantial, unused capacity. Additionally, there is a lack of data for five 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 the industries in ***, was unchanged in ***, while production capacity increased for the industries in ***.¹⁶ The industries in India, Italy, Kosovo, and Mexico had capacity utilization rates between *** percent in 2023. The industries in Indonesia and the Philippines had capacity utilization rates of *** percent and *** percent, respectively, while the industries in Spain and Taiwan had capacity utilization rates of *** percent, and *** percent, respectively, in 2023. Reported inventory-to-shipment ratios were typically less than 4.0 percent of total shipments in 2023. However, Spanish producers' inventory-to-shipment ratio was *** percent in 2023.

The industries in most subject countries exported less than 25 percent to non-U.S. export markets in 2023, with six subject countries exporting less than 8 percent, indicating that there is little ability to shift shipments from alternate markets.¹⁷ Shipments to the home market varied greatly, with the industries in India, Italy, the Philippines, and Spain selling most of the mattresses they produced to their home markets, while the industries in Mexico and Taiwan sold between *** percent of the mattresses they produced to their home markets, and the industries in Indonesia, Kosovo, and Poland sold less than *** percent of their production to their home markets in 2023. Most responding subject producers indicated that they were not able to shift production from mattresses to other products.¹⁸

Imports from nonsubject sources¹⁹

Imports from nonsubject sources accounted for 16.2 percent of total U.S. imports, by quantity, and 13.4 percent of total U.S. imports by value in 2023. The largest sources of such imports during 2023 were South Korea and Vietnam. Combined, these two countries accounted for 54.6 percent of the value of imports from nonsubject sources in 2023.

¹⁶ Producers in Mexico, Indonesia, and the Philippines reported the largest production capacities in 2023 and accounted for *** percent, respectively, of reported capacity of all subject countries in 2023.

¹⁷ The exceptions were Italy and Poland; Italian producers reported *** percent of their 2023 shipments were to non-U.S. export markets and Polish producers reported *** percent of their 2023 shipments were to non-U.S. export markets.

¹⁸ 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.

¹⁹ While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024). This section does not include Indonesia as a nonsubject source.

Supply constraints

Most U.S. producers, importers, and purchasers reported no supply constraints in 2021, 2022 or in 2023 (pre- or post-petition) (table II-6). Producers and importers were more likely to report supply constraints in 2021 than in later years. Reasons producers reported shortages in 2021 included: labor shortages; raw material shortages (foam allocations/shortage, refineries (used to produce mattress foam) closed as a result of the COVID-19 pandemic, and depleted chemical inventories so producers could not produce foam); demand spikes; and supply chain disruptions. Importers added to this list: the effect of previous antidumping or countervailing duties, and ocean freight/container prices. Other supply constraints reported by purchasers included: problems with cyber security influenced U.S. suppliers (in 2023), importer Classic Brands' bankruptcy (2022), importer *** no longer offered full sized mattresses (2022), and importer *** no longer imported from Italy (2023) after the petition. Importers reported that after the case was filed in 2023, supply constraints occurred because they stopped importing, or production was moved from Mexico to the United States. Petitioners argued that U.S. producers had sufficient raw materials, labor, machinery and production capacity to meet U.S. demand and that raw material shortages in 2020 and 2021 were back to normal supply by June 2022.²⁰ Respondent CVB argued that "although the percentages of producers, importers, and purchasers reporting shortages declined throughout the POI, some firms continued to report shortages in 2022 and 2023, years in which apparent consumption also declined. This suggests supply constraints persisted into at least 2022, and even into 2023 in some instances. These shortages indicate that the subject imports were needed to supply the market, even though mattress demand was significantly lower than during 2020 and 2021."²¹

²⁰ Petitioners' posthearing brief, Exhibit 1, pp. 6-8, and Hearing transcript, p. 84 (Earley).

²¹ Respondent CVB's posthearing brief, Answers to Commission Hearing Questions, p. 16.

Table II-6
Mattresses: Count of firms reporting supply shortage by period and source

Count in number of firms reporting

Firm type	Period	Product source	No	Yes
Producer	2021	Domestic	33	15
Producer	2022	Domestic	42	6
Producer	2023 pre-petition	Domestic	47	1
Producer	2023 post-petition	Domestic	47	1
Importer	2021	Import	53	16
Importer	2022	Import	56	12
Importer	2023 pre-petition	Import	61	5
Importer	2023 post-petition	Import	60	8
Purchaser	2021	Domestic	21	6
Purchaser	2022	Domestic	23	4
Purchaser	2023 pre-petition	Domestic	24	2
Purchaser	2023 post-petition	Domestic	25	1
Purchaser	2021	Import	20	3
Purchaser	2022	Import	19	4
Purchaser	2023 pre-petition	Import	22	0
Purchaser	2023 post-petition	Import	20	1

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

New suppliers

Seven of 28 purchasers indicated that new suppliers entered the U.S. market since January 1, 2021. Purchasers cited Purple, Resident, Global, Kuka Home, Avocado, NapQueen, Craft & Trade, Factory Direct Wholesale, MLILY, and MD Mattress as new suppliers.

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.²² The decline in housing starts (discussed later in this section), as well as high inflation and interest rates, indicate that mattress demand may continue to fall for some time since furnishing purchases would typically occur with a lag after the housing starts and interest rates and inflation impact consumer spending.

²² Since mattresses are typically sold to end-use consumers, firms were not requested to report the cost share of mattresses.

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.²³ 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.²⁴

U.S. producers and importers were asked to report how frequently their sales of mattresses went to residential use, hospitality use (e.g., hotels), medical use (e.g., hospitals, long-term care facilities), and other institutional use. The majority of U.S. producers and importers reported that their sales always or frequently went to residential use and the majority of firms reported that their sales sometimes or never went to hospitality, medical, or other institutional uses (table II-7).

Table II-7
Mattresses: Count of firms' responses regarding frequency of sales by end use, by firm type

Count in number of firms reporting

Market	Firm type	Always	Frequently	Sometimes	Never
Residential use	U.S. producers	31	14	1	2
Residential use	Importers	43	10	6	9
Hospitality use (e.g., hotels)	U.S. producers	4	4	25	12
Hospitality use (e.g., hotels)	Importers	1	2	22	34
Medical use (e.g. hospitals, long-term care facilities)	U.S. producers	0	1	18	22
Medical use (e.g. hospitals, long-term care facilities)	Importers	4	0	9	45
Other institutional use	U.S. producers	1	3	17	17
Other institutional use	Importers	5	3	12	36

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

²³ Conference transcript, pp. 86-87 (McQuiston).

²⁴ 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

Thirty-six of 50 U.S. producers, 31 of 71 importers, and 18 of 28 purchasers indicated that the market was subject to business cycles. Specifically, market participants observed that demand increased with back-to-school/student housing needs (April-September), tax season/refunds, 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. Firms also reported that demand was influenced by home buying, migration, summer camps, hurricanes, birthrates (for crib mattresses), the competitiveness of the market (import competition), and demand patterns are similar to other home furnishings.

Demand trends

Most responding U.S. producers reported that overall mattress demand had either fluctuated downward (13 of 24) or decreased steadily (4 of 24). Half the responding importers (16 of 32) reported overall mattress demand was unchanged and purchaser responses were mixed between steadily increase, fluctuate down, and no change (table II-8). Firms indicating that demand fluctuated downward or steadily decreased cited macroeconomic factors, primarily post-COVID-19 demand declines after government stimulus stopped, higher interest rates, slower homes sales, and record high inflation as reasons overall demand for durable home products has decreased. Firms that sell and/or purchase crib mattresses generally noted that demand was relatively unchanged. Hearing participants noted that demand has been lower than in prior years, but they anticipate demand will pick up again.²⁵

²⁵ Hearing transcript, pp. 27-28 (Rose), pp. 29-30 (Earley), p. 32 (Sherwood), pp. 139, 143, 163 (Szamosszegi).

Table II-8
Mattresses: Count of firms' responses regarding overall domestic and foreign demand, by firm type

Count in number of firms reporting

Market	Firm type	Steadily increase	Fluctuate up	No change	Fluctuate down	Steadily decrease
Domestic demand	U.S. producers	1	3	3	13	4
Domestic demand	Importers	6	0	16	8	2
Domestic demand	Purchasers	4	0	4	3	1
Foreign demand	U.S. producers	0	1	9	6	3
Foreign demand	Importers	3	4	16	5	1
Foreign demand	Purchasers	2	1	5	2	0

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

Firms were also asked to report demand trends by mattress type and packaging format (table II-9). For innerspring and non-innerspring mattresses, most responding firms reported that demand had declined (either fluctuated downward or steadily declined) or did not change. Responding firms were more mixed with respect to hybrid mattresses, though a plurality of firms indicated that demand had increased.

Most responding U.S. producers reported that demand had decreased for MiBs while pluralities of responding importers and purchasers reported that demand for MiBs had increased or not changed. Most responding U.S. producers reported that demand for FPMs had decreased while most responding importers and purchasers reported that demand had not changed.²⁶ Generally, firms cited the same reasons for these demand changes as they did overall U.S. demand, but also noted consumer preference and popularity, perception of technological advancement of hybrid mattresses, and high advertising spending and convenience for mattresses shipped as MiBs as specific reasons for demand changes since January 2021.

²⁶ Most responding U.S. producers reported that demand for mechanically collapsible sofa bed mattresses (MCSBs) had decreased while most responding importers and purchasers reported that demand had not changed.

Table II-9

Mattresses: Count of firms' responses regarding domestic demand by mattress type and packaging format, by firm type

Count in number of firms reporting

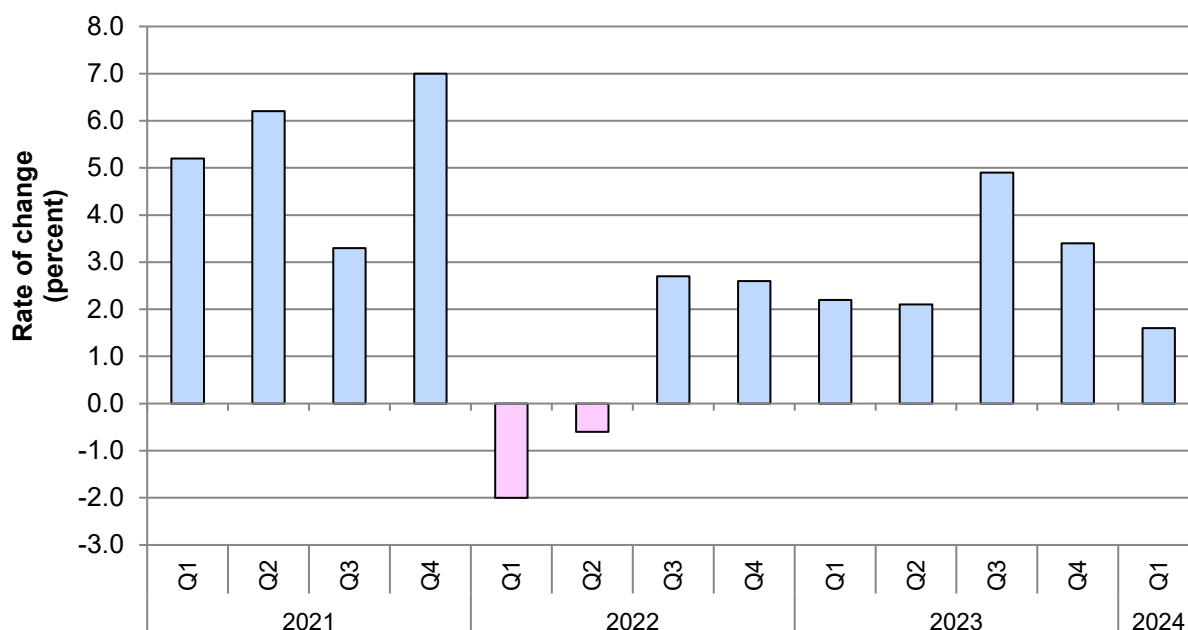
Mattress type	Firm type	Steadily increase	Fluctuate up	No change	Fluctuate down	Steadily decrease
Innerspring	U.S. producers	1	5	10	18	8
Innerspring	Importers	5	1	18	9	5
Innerspring	Purchasers	4	0	5	11	0
Non-innerspring	U.S. producers	3	7	8	17	9
Non-innerspring	Importers	5	6	26	8	2
Non-innerspring	Purchasers	2	7	6	6	1
Hybrid	U.S. producers	7	11	6	12	5
Hybrid	Importers	5	5	19	6	2
Hybrid	Purchasers	5	4	5	5	1
MiB	U.S. producers	6	3	9	11	5
MiB	Importers	13	7	16	8	2
MiB	Purchasers	6	5	6	4	1
FPM	U.S. producers	1	2	11	14	4
FPM	Importers	0	4	15	4	3
FPM	Purchasers	1	1	10	7	1
MCSB mattress	U.S. producers	1	0	6	8	2
MCSB mattress	Importers	0	3	14	4	0
MCSB mattress	Purchasers	2	0	10	4	0
Other	U.S. producers	0	0	3	4	0
Other	Importers	0	0	6	0	0
Other	Purchasers	0	0	4	0	0

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

As firms noted above, demand for mattresses depends on the health of the overall economy and is correlated with housing activity, as illustrated by housing starts and existing home sales. The mattresses industry saw increased demand during the COVID-19 pandemic and related stimulus funding, but demand for mattresses has declined since then as housing starts and existing home sales have been slow. As a consumer good, high interest rates and inflation reduce consumers' ability to purchase mattresses.

Real gross domestic product (GDP) fluctuated from the first quarter of 2021 to the last quarter of 2023, with strong growth in 2021. There were two quarters of contraction in the first half of 2022 that rebounded and was relatively steady through the first half of 2023 and increased in the second half of 2023. However, real GDP slowed in the first quarter of 2024 (figure II-1 and table II-10).

Figure II-1
GDP: Real GDP, seasonally adjusted annual rate, quarterly, Q1 2021-Q1 2024



Source: U.S. Bureau of Economic Analysis, "Gross Domestic Product, First Quarter 2024 (Advance Estimate)," news release (April 25, 2024), <https://www.bea.gov/sites/default/files/2024-04/gdp1q24-adv.pdf>, accessed May 22, 2024.

Table II-10
GDP: Real GDP, seasonally adjusted annual rate, quarterly, Q1 2021-Q1 2024

Change in percent; n.a. is not available

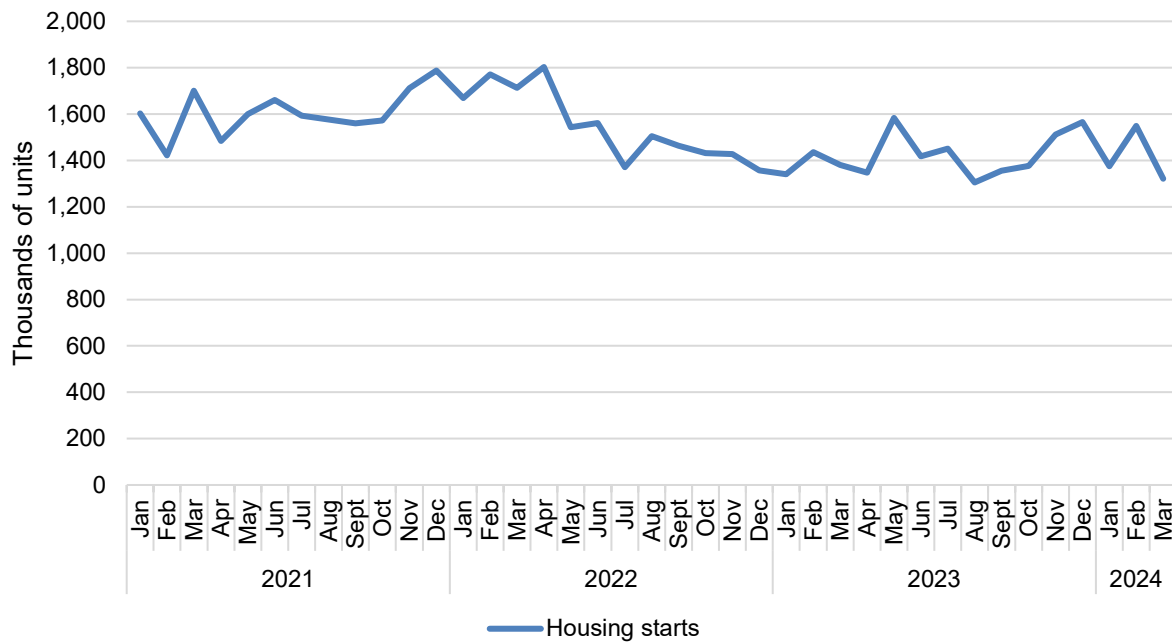
Quarter	2021	2022	2023	2024
Q1	5.2	-2.0	2.2	1.6
Q2	6.2	-0.6	2.1	n.a.
Q3	3.3	2.7	4.9	n.a.
Q4	7.0	2.6	3.4	n.a.

Source: U.S. Bureau of Economic Analysis, "Gross Domestic Product, First Quarter 2024 (Advance Estimate)," news release (April 25, 2024), <https://www.bea.gov/sites/default/files/2024-04/gdp1q24-adv.pdf>, accessed May 22, 2024.

Housing starts decreased by 17.5 percent between January 2021 and March 2024 (figure II-2 and table II-11). Initially, housing starts fluctuated between January and June of 2021, then declined steadily until November 2021 when housing starts began increasing irregularly. The number of housing starts peaked in April 2022 (reflecting a 12.5 percent increase from January 2021 to April 2022) before declining irregularly until March 2024. Existing home sales²⁷ declined from March to October 2023, then increased irregularly until January 2024, spiked in February 2024 and declined again in March 2024 (figure II-3 and table II-12). Overall, existing home sales declined 3.7 percent from March 2023 to March 2024.

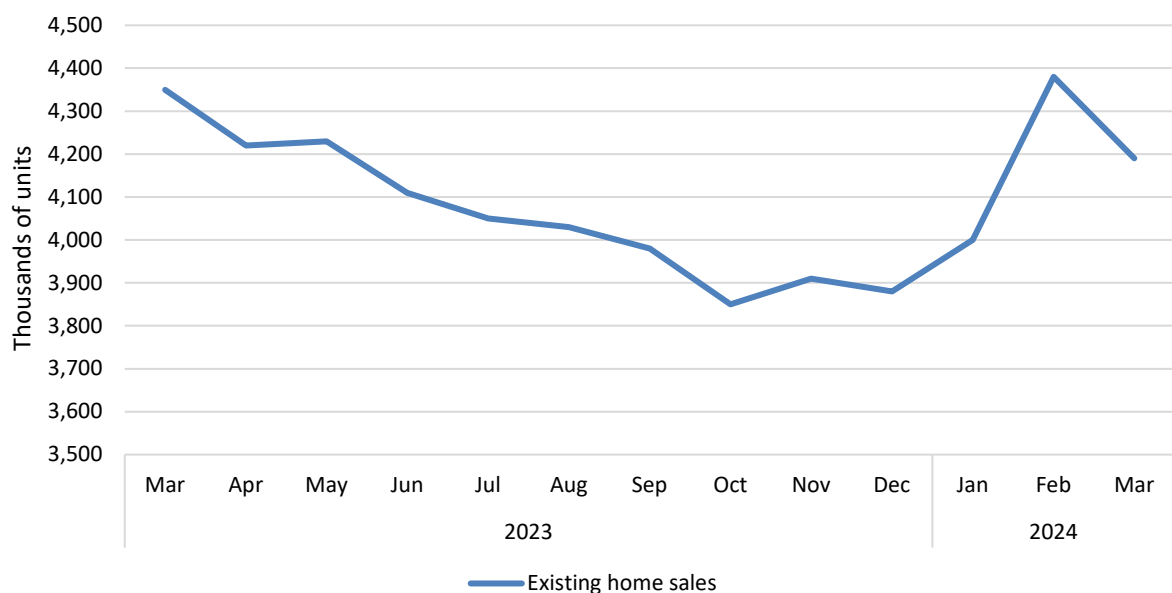
²⁷ Publicly available data for existing home sales is only available since March 2023.

Figure II-2
Housing activity: U.S. housing starts, seasonally adjusted annual rate, monthly, January 2021-March 2024



Sources: U.S. Census Bureau and U.S. Department of Housing and Urban Development, New Privately-Owned Housing Units Started: Total Units (HOUST), retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/HOUST>, accessed April 25, 2024.

Figure II-3
Housing activity: U.S. existing home sales, seasonally adjusted annual rate, monthly, March 2023-March 2024



Sources: National Association of Realtors, Existing Home Sales (EXHOSLUSM495S), retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/EXHOSLUSM495S>, accessed April 19, 2024.

Table II-11
Housing activity: U.S. housing starts, seasonally adjusted annual rate, monthly, January 2021-
March 2024

Number in 1,000 units; n.a. is not available

Month	2021	2022	2023	2024
January	1,602	1,669	1,340	1,375
February	1,422	1,771	1,436	1,549
March	1,700	1,713	1,380	1,321
April	1,484	1,803	1,348	n.a.
May	1,600	1,543	1,583	n.a.
June	1,661	1,561	1,418	n.a.
July	1,593	1,371	1,451	n.a.
August	1,576	1,505	1,305	n.a.
September	1,560	1,463	1,356	n.a.
October	1,572	1,432	1,376	n.a.
November	1,712	1,427	1,512	n.a.
December	1,787	1,357	1,566	n.a.

Sources: U.S. Census Bureau and U.S. Department of Housing and Urban Development, New Privately-Owned Housing Units Started: Total Units (HOUST), retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/HOUST>, March 25, 2024.

Table II-12
Housing activity: U.S. existing home sales, seasonally adjusted annual rate, monthly, March 2023-
March 2024

Number in 1,000 units; n.a. is not available

Month	2023	2024
January	n.a.	4,000
February	n.a.	4,380
March	4,350	4,190
April	4,220	n.a.
May	4,230	n.a.
June	4,110	n.a.
July	4,050	n.a.
August	4,030	n.a.
September	3,980	n.a.
October	3,850	n.a.
November	3,910	n.a.
December	3,880	n.a.

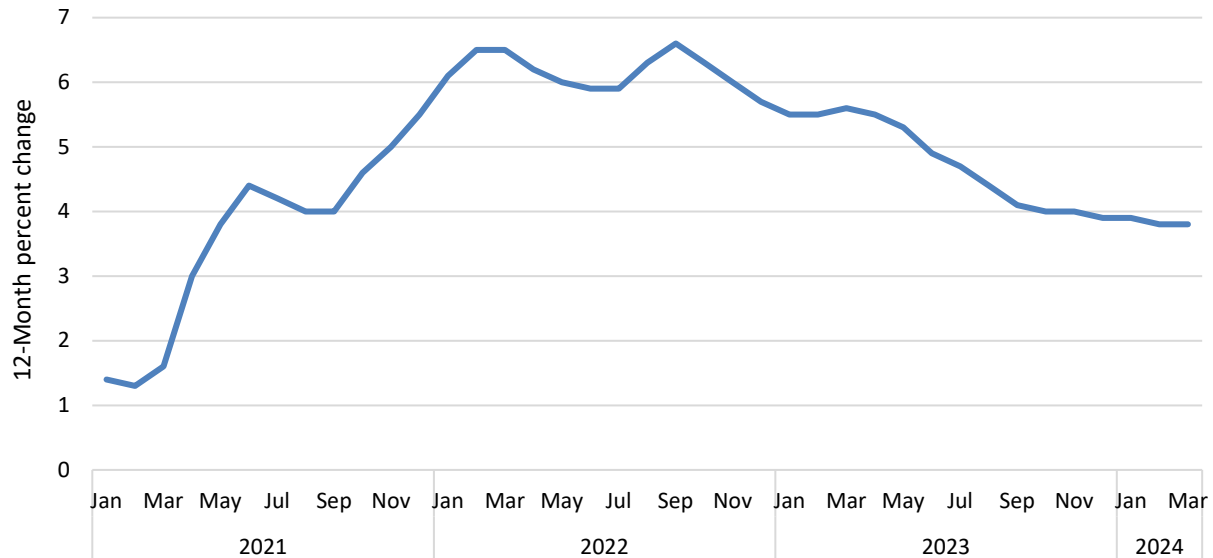
Sources: National Association of Realtors, Existing Home Sales (EXHOSLUSM495S), retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/EXHOSLUSM495S>, accessed April 19, 2024.

The 12-month percent change (i.e. the change from the same month the year prior) in the consumer price index (CPI) for all items less food and energy, an indicator for inflation, increased sharply in 2021 and 2022, peaking at 6.6 percent in September 2022 before declining steadily through March 2024 (figure II-4 and table II-13). Prices were 3.8 percent higher in March 2024 than they were in March 2023. The Federal Funds Effective Rate, an indicator for interest rates, was stable near zero from January 2021 to February 2022, and began to increase

until August 2023, where it has been stable at 5.3 percent through March 2024 (figure II-5 and table II-14).

Figure II-4

Inflation: Consumer price index for all urban consumers, all items less food and energy, seasonally adjusted, monthly, 12-month percent change, January 2021-March 2024



Source: U.S. Bureau of Labor Statistics, Consumer Price Index for All Urban Consumers (CPI-U), all items less food and energy in U.S. city average, all urban consumers;
<https://beta.bls.gov/dataViewer/view/timeseries/CUSR0000SA0L1E>, accessed April 25, 2024.

Table II-13

Inflation: Consumer price index for all urban consumers, all items less food and energy, seasonally adjusted, monthly, 12-month percent change, January 2021-March 2024

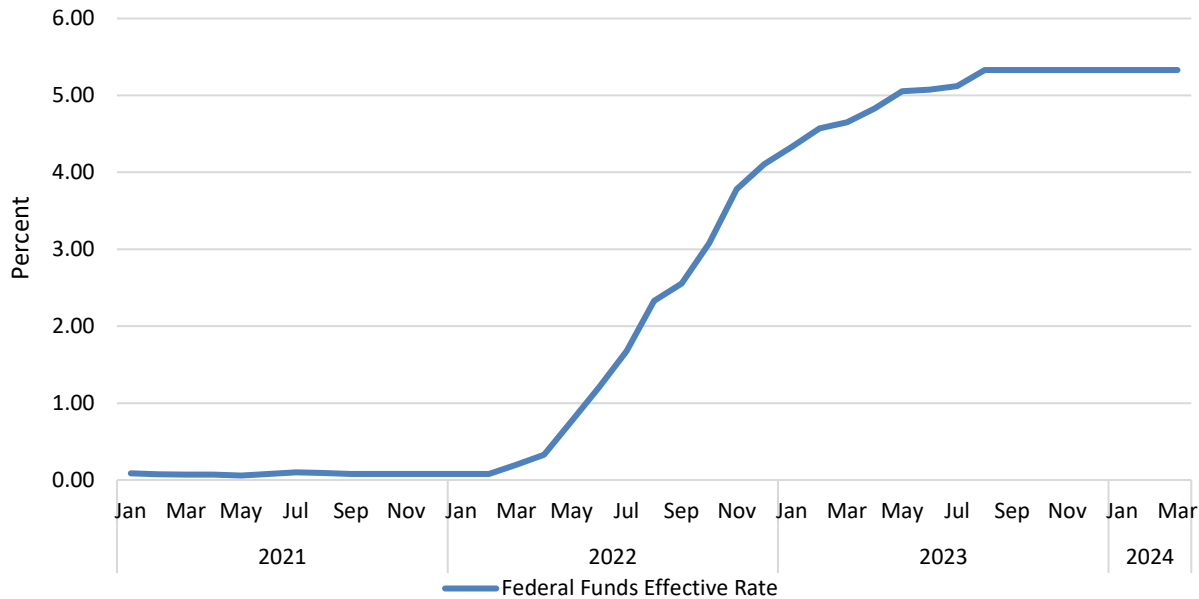
Change in percent; n.a. is not available

Month	2021	2022	2023	2024
January	1.4	6.1	5.5	3.9
February	1.3	6.5	5.5	3.8
March	1.6	6.5	5.6	3.8
April	3	6.2	5.5	n.a.
May	3.8	6	5.3	n.a.
June	4.4	5.9	4.9	n.a.
July	4.2	5.9	4.7	n.a.
August	4	6.3	4.4	n.a.
September	4	6.6	4.1	n.a.
October	4.6	6.3	4	n.a.
November	5	6	4	n.a.
December	5.5	5.7	3.9	n.a.

Source: U.S. Bureau of Labor Statistics, Consumer Price Index for All Urban Consumers (CPI-U), all items less food and energy in U.S. city average, all urban consumers;
<https://beta.bls.gov/dataViewer/view/timeseries/CUSR0000SA0L1E>, accessed April 25, 2024.

Figure II-5

Interest rates: Federal Funds Effective Rate, percent, not seasonally adjusted, monthly, January 2021-March 2024



Source: Board of Governors of the Federal Reserve System (US), Federal Funds Effective Rate (DFF), retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/DFF>, accessed April 24, 2024.

Table II-14

Interest rates: Federal Funds Effective Rate, percent, not seasonally adjusted, monthly, January 2021-March 2024

Change in percent; n.a. is not available

Month	2021	2022	2023	2024
January	0.09	0.08	4.33	5.33
February	0.08	0.08	4.57	5.33
March	0.07	0.20	4.65	5.33
April	0.07	0.33	4.83	n.a.
May	0.06	0.77	5.06	n.a.
June	0.08	1.21	5.08	n.a.
July	0.10	1.68	5.12	n.a.
August	0.09	2.33	5.33	n.a.
September	0.08	2.56	5.33	n.a.
October	0.08	3.08	5.33	n.a.
November	0.08	3.78	5.33	n.a.
December	0.08	4.10	5.33	n.a.

Source: Board of Governors of the Federal Reserve System (US), Federal Funds Effective Rate (DFF), retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/DFF>, accessed April 24, 2024.

Substitute products

Substitutes for mattresses are limited. Most U.S. producers (45 of 48), importers (65 of 69), and purchasers (26 of 28) reported that there were no substitutes for mattresses. Substitutes reported by the other U.S. producers, importers, and purchasers included air mattresses, mattress toppers that extend the lives of mattresses or are used for sleeping without a mattress, water beds, sleep sofas, and futons. None of the U.S. producers, importers, or purchasers 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.²⁸ Factors contributing to this level of substitutability include similar lead times for mattresses from inventories, lack of preference for particular country of origin, the importance of price in purchasing decisions, similarities between domestically produced mattresses and mattresses imported from some subject countries across multiple purchase factors, interchangeability of mattress types, and general interchangeability between domestic and subject sources. Factors reducing substitutability include some quality differences, limited availability from certain sources, certain types of mattresses only being available from subject sources, some differences between domestic and some subject sources regarding multiple purchase factors, and significant factors other than price that purchasers consider.

²⁸ 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., comfort, materials, recoverability, meeting regulatory requirements, etc.), and differences in sales conditions (e.g., lead times between order and delivery dates, reliability of supply, product services, etc.).

Factors affecting purchasing decisions

Purchaser decisions based on source

As shown in table II-15, a majority of responding purchasers always (10 firms) or usually (6) make purchasing decisions based on the producer while most purchasers' customers were reported to sometimes (9) or never (8) make purchasing decisions based on the producer. A majority of purchasers and their customers sometimes or never made their purchase decisions based on the country of origin. Of the ten purchasers that reported that they always make decisions based the manufacturer, seven firms cited reasons including: supplier reputation, supplier bid on business based on attributes and price; relationship and trust; customer preference; exclusivity contracts; and quality and time to delivery.

Table II-15

Mattresses: Count of purchasers' responses regarding frequency of purchasing decisions based on producer and country of origin

Count in number of firms reporting

Firm making decision	Decision based on	Always	Usually	Sometimes	Never
Purchaser	Producer	10	6	4	8
Customer	Producer	1	5	9	8
Purchaser	Country	8	5	5	9
Customer	Country	2	2	9	11

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

Importance of purchasing domestic product

Twenty-three of 26 responding purchasers reported that all of their purchases did not require purchasing U.S.-produced product. One reported that domestic product was required by law (for 99 percent of its purchases), one reported it was required by their customers (for 100 percent of its purchases), and 2 reported other preferences for domestic product. Reasons cited for preferring domestic product included: company preference and that the vendor produces in the United States.

Most important purchase factors

The most often cited top three factors that firms consider in their purchasing decisions for mattresses were quality (17 firms), price (16 firms), availability, and delivery (8 firms each) as shown in table II-16. Quality was the most frequently cited first-most important factor (cited by 9 firms), followed by price (5 firms); quality was the most frequently reported second-most important factor (6 firms), followed by price (5 firms); and price was the most frequently reported third-most important factor (6 firms). A number of firms reported more than one factor as the first, second, or third most important factor.

Table II-16
Mattresses: Count of ranking of factors used in purchasing decisions as reported by purchasers, by factor

Count in number of firms reporting

Factor	First	Second	Third	Total
Quality	9	6	2	17
Price	5	5	6	16
Availability	0	5	3	8
Delivery	1	4	3	8
Contracts	2	2	1	5
Product range	2	0	2	4
Value/ margins	2	0	1	3
All other factors	8	4	7	NA

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

Note: Other factors include for first factor, U.S.-made, brand strength, ***, customer purchases, production facilities meet responsible sourcing expectations and pass safety and quality audits; for second factor, reputation; for third factor, credit, weight of mattress, and comfort.

The majority of purchasers (18 of 29) reported that they sometimes purchase the lowest-priced product. Six reported that they never purchased the lowest priced product, four usually do, and one always purchases the lowest priced product.

Importance of specified purchase factors

Purchasers were asked to rate the importance of 18 factors in their purchasing decisions (table II-17). The factors rated as very important by more than half of responding purchasers were price and product consistency (26 each), quality meets industry standards and reliability of supply (25 each), delivery time (24), delivery terms (17), quality exceeds industry standards (16), and technical support/services (15).

Table II-17
Mattresses: Count of purchasers' responses regarding importance of purchase factors, by factor

Count in number of firms reporting

Factor	Very important	Somewhat important	Not important
Availability to ship by common carrier (e.g., UPS, FedEx, USPS)	9	9	11
Availability, MiB mattresses	13	8	6
Availability, flat-pack mattresses	8	8	11
Delivery terms	17	9	2
Delivery time	24	5	0
Discounts offered	13	10	4
Minimum quantity requirements	9	12	7
Online sales	10	7	11
Packaging	12	13	3
Payment terms	12	12	4
Price	26	3	0
Product consistency	26	1	1
Product range	13	14	1
Quality meets industry standards	25	3	0
Quality exceeds industry standards	16	12	1
Reliability of supply	25	3	0
Technical support/service	15	9	4
U.S. transportation costs	14	9	6

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

Lead times

U.S. producers mostly sold mattresses produced-to-order, while importers primarily sold mattresses from U.S. inventory. U.S. producers produced-to-order 61.1 percent of their 2023 commercial shipments, and 38.9 percent of their commercial shipments were made from inventory. In contrast, *** percent of importers' commercial shipments were from their U.S. inventories, *** percent from foreign inventory, and *** percent of their shipments were produced-to-order. Excluding Indonesia, 81.0 percent of importers' commercial shipments were from their U.S. inventories, 2.5 percent from foreign inventory, and 16.5 percent of their shipments were produced-to-order.

U.S. producers' lead times for produced-to-order sales averaged 7 days and lead times for sales from inventory averaged 6 days. Importers' lead times averaged 13 days for sales from U.S. inventory, 44 days for produced-to-order sales, and 60 days for sales from foreign inventories. Excluding Indonesia, average lead times remained the same.

Supplier certification

Almost half of the responding purchasers (13 of 27) require their suppliers to become certified or qualified to sell mattresses to their firm. A number of purchasers had across-the-

board vendor requirements, specifically qualification requirements, included warranty, quality, reliability/reputation, legal compliance, availability of parts, delivery, and price. Purchasers reported that the time to qualify a new supplier ranged from 20 to 120 days. Two purchasers reported that a domestic supplier had failed in its attempt to qualify mattresses or had lost its approved status since 2021. *** reported that domestic producer *** lost its approved status in early 2023 but was later reinstated. *** reported that Turk Sari (Turkey) had multiple quality issues and Artaban (Mexico) failed to deliver shipments in a timely manner.

Minimum quality specifications

As can be seen from table II-18, most responding purchasers reported that domestically produced product always (11 of 29) or usually (10) met minimum quality specifications. Most responding purchasers reported that they did not know if a source met minimum quality specifications; of those that responded affirmatively, most purchasers reported that the mattresses from all subject counties and from nonsubject countries always or usually met minimum quality specifications.

Table II-18
Mattresses: Count of purchasers' responses regarding suppliers' ability to meet minimum quality specifications, by source

Count in number of firms reporting

Source of purchases	Always	Usually	Sometimes	Rarely or never	Don't Know
United States	11	10	3	0	5
Bosnia and Herzegovina	1	1	0	1	19
Bulgaria	1	1	0	1	19
Burma	2	2	0	1	17
India	2	2	0	1	16
Indonesia	3	3	0	1	16
Italy	5	4	0	1	14
Kosovo	3	1	0	1	17
Mexico	4	4	2	2	11
Philippines	2	1	0	1	18
Poland	1	1	0	1	18
Slovenia	2	1	1	1	17
Spain	3	1	1	1	16
Taiwan	5	4	0	1	14
Nonsubject sources	3	2	2	0	11

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

Note: Purchasers were asked how often domestically produced or imported mattresses meets minimum quality specifications for their own or their customers' uses.

Twenty-eight of 29 responding purchasers reported factors that determined quality. According to the purchasers, such factors include: comfort (air flow, moisture wicking, healing); quality of materials (cover composition, comfort layers, foam density, springs count and type, ticking, sustainability); durability (from rubs, snags, seam slippage); recoverability (does roll/compressed mattress come back to listed height); craftsmanship/construction (finishing details such as cut and sew quality, handmade); meet regulatory requirements; design; customer feedback; thickness; appearance; and value. Elsewhere in their responses to the purchasers' questionnaire, firms cited flammability, toxins/chemicals (eco-friendly), and innersprings (which effects comfort).

Changes in purchasing patterns

Most purchasers (16 of 28) reported that they had changed suppliers since January 1, 2021, while 12 reported that they had not. Specifically, firms dropped or reduced purchases from Symbol, Corsicana, Gruppo Buonifinte (added then dropped), Classic Brands (bankruptcy), Hastend, Accent Furniture (bad sales), LA baby (bad sales), and Sinomas (moved to Kuka). Firms added or increased purchases from Restonic, Sherwood, Resident Home (assortment diversity), Elements Sleep (location), *** began its own production, Harrison Spinks, Mountain Top Foam, SBL, and Corsicana (due to supply chain shortages elsewhere), Purple (new brand), and Kuka (moved from Sinomas).

Purchasers were also asked about changes in their purchasing patterns from different countries since January 1, 2021 (table II-19). Purchasers reported fluctuating down or decreased purchases of U.S.-produced mattresses because of market changes, GDP declines, overall decrease in sales, and the "industry post-COVID-19 was on a down trend." Purchasers reported increased purchases of U.S.-produced mattresses because of market penetration of flat mattresses, prior relationship in other categories when company started U.S. mattress production, increased number of partnerships with domestic producers, and more brand recognition of U.S. mattresses.

Purchasers reported increased purchases of mattresses from subject sources because suppliers shifted manufacturing to countries outside of China due to additional duties, new products onboarded, new supplier (Resident Home) added, supplier went out of business and the firm needed to re-source from other countries, and vendor factories in Kosovo, Mexico, Spain, and Taiwan were able to fulfill orders. Purchasers reported decreased purchases of product from subject sources because original manufacturers went bankrupt, greater assortment from other countries, certain mattresses were discontinued, and vendor factories in India, Indonesia, Italy, the Philippines, and Slovenia were unable to fulfill orders.

Purchaser *** reported that it began offering its own brand mattresses for the first time in 2021, which were produced in the United States. In 2022, that production moved to Kosovo, but remained with the same U.S.-based producer who shifted their manufacturing there for various reasons including increased material costs in the United States and labor issues. It continued that its own brand offerings represent the smaller portion of its mattress business and that its crib mattress business remained steady. For its national brand offerings (non-crib mattress), production also trended down over the same period, which corresponded to somewhat diminishing consumer demand. Purchaser *** reported that it converted purchases to internal production.

Table II-19
Mattresses: Count of purchasers' responses regarding changes in purchase patterns from U.S., subject, and nonsubject countries

Count in number of firms reporting

Source of purchases	Steadily increased	Fluctuated up	No change	Fluctuated down	Steadily decreased	Did not purchase
United States	3	6	2	11	3	3
Bosnia and Herzegovina	0	1	1	0	0	14
Bulgaria	0	0	2	1	0	13
Burma	1	1	0	0	0	15
India	1	0	1	2	0	12
Indonesia	2	2	1	0	2	11
Italy	0	2	2	2	4	7
Kosovo	1	1	1	0	1	11
Mexico	2	6	1	0	2	9
Philippines	0	1	1	2	0	12
Poland	0	0	1	0	0	15
Slovenia	1	1	1	1	2	11
Spain	1	3	1	0	0	12
Taiwan	1	1	0	3	4	8
Nonsubject sources	0	0	1	3	5	10
Sources unknown	0	1	1	0	2	9

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

Mattress type interchangeability

U.S. producers, importers, and purchasers were asked how frequently different types and packaging formats of mattresses were interchangeable with other types and packaging formats of mattresses (table II-20). Most responding U.S. producers and purchasers reported that MiBs were always or frequently interchangeable with other mattresses while most responding importers reported that they were either always or sometimes interchangeable. Several firms noted consumer preference, transportation costs, and components as reasons that limit interchangeability. U.S. producer/importer *** reported that for end use, the products are typically the same; however, consumers are shopping more and more online, and desire that product be delivered to their homes, and mattress in a box is a methodology that allows mattresses to be accessible to consumers in ways which the consumer increasingly prefers. Importer *** stated that all mattresses can be used as a sleep surface; however, practical interchangeability depends on the particular purchasing experience, comfort, technology, and quality that a customer desires. For customers that want or require the logistical convenience of a mattress shipped as a MiB in the form of lower shipping costs and smaller shelf space for the retailers, and convenience for the ultimate consumers in the form of online shopping options, ability to fit in the trunk of a car, ease of movement within the house once delivered, and elimination of high delivery and installation fees, a non-MiB mattress is not interchangeable. It continued that for customers (both end consumers and retailers) who require the convenience offered by MiBs, flat-packed mattresses are not interchangeable as transportation costs also limit interchangeability because shipping costs for non-compressed mattresses are prohibitive, and MiBs can be shipped as small parcel via UPS or FedEx but other mattresses cannot. Lastly, it stated that components are another factor that may limit interchangeability, as some foams will not recover properly from being compressed and roll packed and some mattresses have border rods that do not allow the mattress to be rolled, therefore not all constructions of traditional mattresses can be compressed to ship.

Table II-20
Mattresses: Count of firms reporting the interchangeability of different mattress types and packaging formats, by product pair and firm type

Count in number of firms reporting

Product pair	Firm Type	Always	Frequently	Sometimes	Never
MiB v. other	U.S. producer	15	9	9	2
MiB v. other	Importer	16	11	16	13
MiB v. other	Purchaser	8	8	7	1
Innerspring vs. non-innerspring	U.S. producer	13	11	9	8
Innerspring vs. non-innerspring	Importer	7	6	23	10
Innerspring vs. non-innerspring	Purchaser	3	7	8	4
Innerspring vs. hybrid	U.S. producer	16	13	6	4
Innerspring vs. hybrid	Importer	8	10	18	10
Innerspring vs. hybrid	Purchaser	4	8	7	2
Non-innerspring vs. hybrid	U.S. producer	3	4	8	12
Non-innerspring vs. hybrid	Importer	0	1	6	18
Non-innerspring vs. hybrid	Purchaser	0	0	6	10
Innerspring vs. MCSB	U.S. producer	14	9	8	7
Innerspring vs. MCSB	Importer	6	6	20	13
Innerspring vs. MCSB	Purchaser	4	5	9	2
MCSB vs. other	U.S. producer	1	3	10	10
MCSB vs. other	Importer	0	0	8	20
MCSB vs. other	Purchaser	2	0	6	8

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

Most U.S. producers reported that innerspring, non-innerspring, and hybrid mattresses are always or frequently interchangeable with each other, while most importers reported that they are sometimes or never interchangeable, and purchaser responses were mixed. Factors that firms most frequently cited that limit interchangeability of these mattresses are customer preferences, feel, and material construction. Importer *** stated that they can all be used as a sleep surface, but are different depending on desired experience, comfort, technology, and quality. It stated that the gauge of coil, height of coil, edge support of an innerspring mattress will provide a different sleep experience than a memory foam mattress. Memory foam will slowly and slightly envelop the person as they lay on it, whereas an innerspring mattress will be supportive, and more of a motion transfer will be felt on springs that result in a very different comfort level for the consumer. Pocket coil hybrid mattresses help minimize motion transfer and are designed to eliminate the movements and isolate them to a smaller area. Memory foam, latex, and dunlop latex all have different levels of responsiveness when interacting with them: latex will be supportive, memory foam will have a slow sink, and dunlop latex can be somewhere in the middle. A hybrid mattress could incorporate any of those materials and

provide a mixture of those sleep experiences or be entirely different pending the makeup of multiple layers, height of layers, height of coils, etc.

Most firms reported that MCSB mattresses are sometimes or never interchangeable with innerspring or other types of mattresses. Firms reported the MCSBs and other mattresses have different functions, the sofa bed mattress needs a thinner spring system to fit in the sofa bed, different comfort levels, sofa beds can be tucked away after use and used primarily as a sofa while a mattress cannot be tucked away and used as a sofa in almost all instances. Importer *** reported that MCSB manufacturing processes are substantially different from mattress producers utilizing common automation for manufacturing processes and that it has a proprietary mechanism that does not disturb finished mattress components as a primary seating component for the manufacturing process.

Purchase factor comparisons of domestic products, subject imports, and nonsubject imports

Purchasers were asked a number of questions comparing mattresses produced in the United States, subject countries, and nonsubject countries. First, purchasers were asked for a country-by-country comparison on the same 18 factors (table II-21)²⁹ for which they were asked to rate the importance.³⁰ No purchasers compared U.S. mattresses with mattresses from Burma and Poland on any factor. No purchasers compared U.S. mattresses with mattresses from Bosnia and Herzegovina, Bulgaria, India, Philippines, Slovenia on any factor other than price;³¹ all of these (except for Slovenia) were reported to be lower priced than U.S.-produced mattresses. Slovenia was reported to be higher priced than U.S.-produced mattresses.

One purchaser (***) reported that U.S.- and Indonesian- and Spanish-produced mattresses were comparable for all factors, and one purchaser (***) reported Indonesian and Spanish mattresses were lower priced than U.S. mattresses.

²⁹ Only country comparisons where at least one purchaser reported for all factors are presented.

³⁰ Purchaser *** stated that U.S.-purchased product is not comparable to the purchased product from subject countries and did not respond to this question. Purchasers *** reported purchases from several subject countries but only reported familiarity with domestically produced mattresses and did not respond to this question.

³¹ Purchaser *** only compared countries on price and no other factors. It stated that it is a ***.

One purchaser (***) compared U.S. mattresses with those from Kosovo, reporting that U.S. mattresses were superior for 10 factors (including delivery terms, delivery time, and reliability of supply), were comparable for five factors, and inferior for two factors (including price).³²

Most purchasers reported that mattresses produced in the United States and Italy were comparable for 11 factors; a majority reported that U.S. product was superior for 4 factors (delivery time was the only factor most purchasers reported to be very important), for the other three factors half the purchasers reported that U.S. product was superior (none of which was reported a very important by most purchasers).

Most or a plurality of purchasers reported that mattresses produced in the United States and Mexico were comparable on 16 factors; most reported that U.S. product was superior on availability of FPMs. With respect to price, one purchaser rated U.S. product as superior (i.e. less expensive), and three each rated U.S. product as comparable and inferior.

Most purchasers reported that mattresses produced in the United States and Taiwan were comparable for 17 factors; most purchasers reported U.S. product as inferior on delivery time, while for price, one purchaser reported U.S. price was superior (i.e. lower-priced) while two each reported the prices were comparable and the U.S. price was inferior.

The majority of purchasers reported U.S. mattresses were comparable to mattresses from nonsubject countries for 14 factors. Most responding purchasers reported U.S. product was inferior on delivery terms and delivery time, two purchasers each reported U.S. product was superior and comparable on price, and one reported U.S. product was inferior. For minimum quantity requirements, two purchasers each reported U.S. product was comparable and U.S. product was inferior.

³² Factors listed are those reported to be very important by most responding purchasers (see table II-17).

Table II-21**Mattresses: Count of purchasers' responses comparing U.S.-produced and imported product, by factor and country pair**

Count in number of firms reporting

Factor	Country pair	Superior	Comparable	Inferior
Ability to ship by common carrier	U.S. vs Indonesia	0	2	0
Availability, MiB	U.S. vs Indonesia	0	1	1
Availability, FPM	U.S. vs Indonesia	0	1	0
Delivery terms	U.S. vs Indonesia	1	1	0
Delivery time	U.S. vs Indonesia	1	1	0
Discounts offered	U.S. vs Indonesia	0	1	1
Minimum quantity requirements	U.S. vs Indonesia	0	1	1
Online sales	U.S. vs Indonesia	0	2	0
Packaging	U.S. vs Indonesia	0	2	0
Payment terms	U.S. vs Indonesia	0	2	0
Price	U.S. vs Indonesia	0	1	2
Product consistency	U.S. vs Indonesia	0	1	1
Product range	U.S. vs Indonesia	0	1	1
Quality meets industry standards	U.S. vs Indonesia	0	2	0
Quality exceeds industry standards	U.S. vs Indonesia	0	2	0
Reliability of supply	U.S. vs Indonesia	0	2	0
Technical support/service	U.S. vs Indonesia	0	2	0
U.S. transportation costs	U.S. vs Indonesia	1	1	0

Table continued.

Table II-21 Continued**Mattresses: Count of purchasers' responses comparing U.S.-produced and imported product, by factor and country pair**

Count in number of firms reporting

Factor	Country pair	Superior	Comparable	Inferior
Ability to ship by common carrier	U.S. vs Italy	5	2	0
Availability, MiB mattresses	U.S. vs Italy	1	5	1
Availability, flat-pack mattresses	U.S. vs Italy	3	3	0
Delivery terms	U.S. vs Italy	3	4	0
Delivery time	U.S. vs Italy	6	1	0
Discounts offered	U.S. vs Italy	2	4	1
Minimum quantity requirements	U.S. vs Italy	4	2	1
Online sales	U.S. vs Italy	4	3	0
Packaging	U.S. vs Italy	1	6	0
Payment terms	U.S. vs Italy	2	5	0
Price	U.S. vs Italy	1	4	3
Product consistency	U.S. vs Italy	0	5	2
Product range	U.S. vs Italy	3	2	2
Quality meets industry standards	U.S. vs Italy	0	7	0
Quality exceeds industry standards	U.S. vs Italy	0	6	1
Reliability of supply	U.S. vs Italy	1	5	1
Technical support/service	U.S. vs Italy	2	5	0
U.S. transportation costs	U.S. vs Italy	4	3	0

Table continued.

Table II-21 Continued**Mattresses: Count of purchasers' responses comparing U.S.-produced and imported product, by factor and country pair**

Count in number of firms reporting

Factor	Country pair	Superior	Comparable	Inferior
Ability to ship by common carrier	U.S. vs Kosovo	0	0	1
Availability, MiB	U.S. vs Kosovo	0	1	0
Availability, FPM	U.S. vs Kosovo	0	0	0
Delivery terms	U.S. vs Kosovo	1	0	0
Delivery time	U.S. vs Kosovo	1	0	0
Discounts offered	U.S. vs Kosovo	1	0	0
Minimum quantity requirements	U.S. vs Kosovo	1	0	0
Online sales	U.S. vs Kosovo	0	1	0
Packaging	U.S. vs Kosovo	1	0	0
Payment terms	U.S. vs Kosovo	0	1	0
Price	U.S. vs Kosovo	0	0	1
Product consistency	U.S. vs Kosovo	0	1	0
Product range	U.S. vs Kosovo	1	0	0
Quality meets industry standards	U.S. vs Kosovo	0	1	0
Quality exceeds industry standards	U.S. vs Kosovo	1	0	0
Reliability of supply	U.S. vs Kosovo	1	0	0
Technical support/service	U.S. vs Kosovo	1	0	0
U.S. transportation costs	U.S. vs Kosovo	1	0	0

Table continued.

Table II-21 Continued**Mattresses: Count of purchasers' responses comparing U.S.-produced and imported product, by factor and country pair**

Count in number of firms reporting

Factor	Country pair	Superior	Comparable	Inferior
Ability to ship by common carrier	U.S. vs Mexico	2	5	0
Availability, MiB mattresses	U.S. vs Mexico	0	7	1
Availability, flat-pack mattresses	U.S. vs Mexico	3	2	1
Delivery terms	U.S. vs Mexico	1	7	0
Delivery time	U.S. vs Mexico	2	5	1
Discounts offered	U.S. vs Mexico	1	5	1
Minimum quantity requirements	U.S. vs Mexico	0	6	1
Online sales	U.S. vs Mexico	0	6	0
Packaging	U.S. vs Mexico	0	7	0
Payment terms	U.S. vs Mexico	0	6	1
Price	U.S. vs Mexico	1	4	3
Product consistency	U.S. vs Mexico	1	6	0
Product range	U.S. vs Mexico	2	5	1
Quality meets industry standards	U.S. vs Mexico	1	7	0
Quality exceeds industry standards	U.S. vs Mexico	1	6	0
Reliability of supply	U.S. vs Mexico	1	5	1
Technical support/service	U.S. vs Mexico	1	6	0
U.S. transportation costs	U.S. vs Mexico	2	4	1

Table continued.

Table II-21 Continued**Mattresses: Count of purchasers' responses comparing U.S.-produced and imported product, by factor and country pair**

Count in number of firms reporting

Factor	Country pair	Superior	Comparable	Inferior
Ability to ship by common carrier	U.S. vs Slovenia	0	0	1
Availability, MiB	U.S. vs Slovenia	0	1	0
Availability, FPM	U.S. vs Slovenia	0	0	1
Delivery terms	U.S. vs Slovenia	0	1	0
Delivery time	U.S. vs Slovenia	0	0	1
Discounts offered	U.S. vs Slovenia	0	0	1
Minimum quantity requirements	U.S. vs Slovenia	0	0	1
Online sales	U.S. vs Slovenia	0	1	0
Packaging	U.S. vs Slovenia	0	1	0
Payment terms	U.S. vs Slovenia	0	1	0
Price	U.S. vs Slovenia	1	1	0
Product consistency	U.S. vs Slovenia	0	1	0
Product range	U.S. vs Slovenia	0	0	1
Quality meets industry standards	U.S. vs Slovenia	0	1	0
Quality exceeds industry standards	U.S. vs Slovenia	0	0	1
Reliability of supply	U.S. vs Slovenia	0	0	1
Technical support/service	U.S. vs Slovenia	0	0	1
U.S. transportation costs	U.S. vs Slovenia	0	1	0

Table continued.

Table II-21 Continued**Mattresses: Count of purchasers' responses comparing U.S.-produced and imported product, by factor and country pair**

Count in number of firms reporting

Factor	Country pair	Superior	Comparable	Inferior
Ability to ship by common carrier	U.S. vs Spain	0	1	1
Availability, MiB	U.S. vs Spain	0	2	0
Availability, FPM	U.S. vs Spain	0	1	1
Delivery terms	U.S. vs Spain	0	2	0
Delivery time	U.S. vs Spain	0	1	1
Discounts offered	U.S. vs Spain	0	1	1
Minimum quantity requirements	U.S. vs Spain	0	1	1
Online sales	U.S. vs Spain	0	2	0
Packaging	U.S. vs Spain	0	2	0
Payment terms	U.S. vs Spain	0	2	0
Price	U.S. vs Spain	0	2	1
Product consistency	U.S. vs Spain	0	2	0
Product range	U.S. vs Spain	0	1	1
Quality meets industry standards	U.S. vs Spain	0	2	0
Quality exceeds industry standards	U.S. vs Spain	0	1	1
Reliability of supply	U.S. vs Spain	0	1	1
Technical support/service	U.S. vs Spain	0	1	1
U.S. transportation costs	U.S. vs Spain	0	2	0

Table continued.

Table II-21 Continued
mattresses: Count of purchasers' responses comparing U.S.-produced and imported product, by factor and country pair

Count in number of firms reporting

Factor	Country pair	Superior	Comparable	Inferior
Ability to ship by common carrier	U.S. vs Taiwan	0	3	1
Availability, MiB mattresses	U.S. vs Taiwan	0	3	1
Availability, flat-pack mattresses	U.S. vs Taiwan	1	3	0
Delivery terms	U.S. vs Taiwan	0	3	1
Delivery time	U.S. vs Taiwan	0	1	3
Discounts offered	U.S. vs Taiwan	0	4	0
Minimum quantity requirements	U.S. vs Taiwan	0	4	0
Online sales	U.S. vs Taiwan	0	4	0
Packaging	U.S. vs Taiwan	0	4	0
Payment terms	U.S. vs Taiwan	0	4	0
Price	U.S. vs Taiwan	1	2	2
Product consistency	U.S. vs Taiwan	1	3	0
Product range	U.S. vs Taiwan	1	3	0
Quality meets industry standards	U.S. vs Taiwan	0	4	0
Quality exceeds industry standards	U.S. vs Taiwan	1	3	0
Reliability of supply	U.S. vs Taiwan	0	3	1
Technical support/service	U.S. vs Taiwan	0	4	0
U.S. transportation costs	U.S. vs Taiwan	0	3	1

Table continued.

Table II-21 Continued**Mattresses: Count of purchasers' responses comparing U.S.-produced and imported product, by factor and country pair**

Count in number of firms reporting

Factor	Country pair	Superior	Comparable	Inferior
Ability to ship by common carrier	U.S. vs Nonsubject sources	0	3	2
Availability, MiB mattresses	U.S. vs Nonsubject sources	0	4	0
Availability, flat-pack mattresses	U.S. vs Nonsubject sources	0	3	2
Delivery terms	U.S. vs Nonsubject sources	0	2	3
Delivery time	U.S. vs Nonsubject sources	1	0	4
Discounts offered	U.S. vs Nonsubject sources	1	3	1
Minimum quantity requirements	U.S. vs Nonsubject sources	0	2	3
Online sales	U.S. vs Nonsubject sources	0	2	1
Packaging	U.S. vs Nonsubject sources	0	5	0
Payment terms	U.S. vs Nonsubject sources	0	5	0
Price	U.S. vs Nonsubject sources	2	3	1
Product consistency	U.S. vs Nonsubject sources	0	4	1
Product range	U.S. vs Nonsubject sources	0	4	1
Quality meets industry standards	U.S. vs Nonsubject sources	0	4	1
Quality exceeds industry standards	U.S. vs Nonsubject sources	0	5	0
Reliability of supply	U.S. vs Nonsubject sources	0	3	2
Technical support/service	U.S. vs Nonsubject sources	0	4	1
U.S. transportation costs	U.S. vs Nonsubject sources	0	4	1

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

Note: A rating of superior means that price/U.S. transportation cost is generally lower. For example, if a firm reported "U.S. superior," it meant that the U.S. product was generally priced lower than the imported product.

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, importers, and purchasers were asked whether the products can always, frequently, sometimes, or never be used interchangeably. As shown in tables II-22 to II-24, most U.S. producers reported that mattresses from all country pairs were always interchangeable. Importer responses were more mixed, but at least a majority of responding importers reporting that product from the United States was always or frequently interchangeable with mattresses from subject and nonsubject countries. Most purchasers reported that U.S.-produced mattresses and mattresses from subject and nonsubject countries were always or frequently interchangeable.

Limitations of interchangeability included imports must meet U.S. standards and sizes, availability (U.S. producers turn down requests, heavy duty vinyl covers are not produced in the United States, imports are of high density foam typically sold with metal bed frames ***, medical and therapeutic mattresses are not produced in the United States, the firm imports a proprietary product not produced in the United States and the tooling and labor cannot be replicated in the United States), reliability (Mexican production is vertically integrated and thus a more reliable material supply), quality (Italian product has better craftsmanship and technical know-how), U.S. producers do not sell in the small quantities that can be imported from Italy, imported crib mattresses have fully breathable cores and are 100 percent washable, baby crib mattresses are not available from U.S. producers because the U.S. producers want the purchaser to import inputs, purchase decisions are made on a global basis, foreign producers tend to invest more in innovation, Spanish product uses materials and technologies not used in other markets, and Chinese mattresses are a better value.

Table II-22

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

Count in number of firms reporting

Country pair	Always	Frequently	Sometimes	Never
United States vs. Bosnia and Herzegovina	15	2	0	0
United States vs. Bulgaria	15	2	0	0
United States vs. Burma	15	2	0	0
United States vs. India	16	2	0	0
United States vs. Indonesia	16	2	0	0
United States vs. Italy	15	2	0	0
United States vs. Kosovo	15	2	0	0
United States vs. Mexico	15	4	1	0
United States vs. Philippines	14	2	0	0
United States vs. Poland	15	3	0	0
United States vs. Slovenia	15	2	0	0
United States vs. Spain	15	3	0	0
United States vs. Taiwan	16	2	0	0
United States vs. Other	14	2	0	0

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

Table II-23

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

Count in number of firms reporting

Country pair	Always	Frequently	Sometimes	Never
United States vs. Bosnia and Herzegovina	5	1	2	2
United States vs. Bulgaria	4	1	1	2
United States vs. Burma	6	3	4	4
United States vs. India	9	4	5	2
United States vs. Indonesia	9	3	4	4
United States vs. Italy	8	2	6	3
United States vs. Kosovo	5	4	3	2
United States vs. Mexico	10	7	6	2
United States vs. Philippines	5	3	3	3
United States vs. Poland	5	1	2	2
United States vs. Slovenia	5	4	2	2
United States vs. Spain	7	3	2	2
United States vs. Taiwan	10	6	5	5
United States vs. Other	10	4	3	3

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

Table II-24

Mattresses: Count of purchasers reporting the interchangeability between product produced in the United States and in other countries, by country pair

Count in number of firms reporting

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

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

In addition, U.S. producers, importers, and purchasers 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-25 to II-27, most U.S. producers reported that there was never a difference other than price between mattresses produced in the United States and those produced in other countries. At least half of responding importers reported that there were either sometimes or never differences other than price between mattresses produced in the United States and those produced in subject countries, with the exception of Slovenia, for which more importers reported that there were always or frequently differences other than price. Most purchasers reported that there were either sometimes or never differences other than price between mattresses produced in the United States and those produced in other countries except India, Slovenia, and other (nonsubject) countries. For India and Slovenia equal numbers of purchasers reported sometimes and never as reported always and frequently. A slight majority of purchasers reported that there are always or frequently differences other than price between mattresses produced in the United States and those produced in other (nonsubject) countries.

Differences other than price (not already listed above for interchangeability) include issues of quality, product range, lead times, perceived value, reliability of the supplier, ocean transportation takes longer than over the border transportation from Mexico, and non-compliance with flammability requirements. Importer *** reported that partners in other countries are much more willing to develop specific qualities of memory foam, product, designs, technology for its specific product lines and have dedicated support, access to testing, on site visits, which allows it to bring to market more advanced product that customers and retailers respond well to and at a faster pace. *** continued that its partners also understand the critical nature of audits required by retailers and ensure it operates at levels of transparency that Walmart and large retailers expect. Importer *** indicated that different countries have varied 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 ***. Importer *** reported that ***.

Table II-25

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

Count in number of firms reporting

Country pair	Always	Frequently	Sometimes	Never
United States vs. Bosnia and Herzegovina	1	0	2	10
United States vs. Bulgaria	1	0	2	10
United States vs. Burma	1	0	2	10
United States vs. India	2	0	3	9
United States vs. Indonesia	2	0	2	11
United States vs. Italy	1	0	2	10
United States vs. Kosovo	1	0	3	9
United States vs. Mexico	3	0	4	10
United States vs. Philippines	1	0	2	10
United States vs. Poland	1	0	2	10
United States vs. Slovenia	1	0	2	10
United States vs. Spain	1	0	2	10
United States vs. Taiwan	2	0	2	10
United States vs. Other	1	0	2	9

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

Table II-26

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

Count in number of firms reporting

Country pair	Always	Frequently	Sometimes	Never
United States vs. Bosnia and Herzegovina	3	0	2	4
United States vs. Bulgaria	3	0	1	3
United States vs. Burma	5	0	4	3
United States vs. India	6	3	5	6
United States vs. Indonesia	6	2	8	4
United States vs. Italy	5	3	6	4
United States vs. Kosovo	3	2	5	3
United States vs. Mexico	6	6	7	6
United States vs. Philippines	3	2	2	4
United States vs. Poland	3	0	1	5
United States vs. Slovenia	3	3	1	3
United States vs. Spain	5	1	4	3
United States vs. Taiwan	7	5	9	3
United States vs. Other	5	1	5	5

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

Table II-27

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

Count in number of firms reporting

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

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

Elasticity estimates

This section discusses elasticity estimates; no parties commented on these estimates in their prehearing or posthearing briefs.

U.S. supply elasticity

The domestic supply elasticity for mattresses measures the sensitivity of the quantity supplied by U.S. producers to changes in the U.S. market price of mattresses. The elasticity of domestic supply depends on several factors including the level of excess capacity, the ease with which producers can alter capacity, producers' ability to shift to production of other products, the existence of inventories, and the availability of alternate markets for U.S.-produced mattresses. Analysis of these factors above indicates that the U.S. industry has the ability to greatly increase or decrease shipments to the U.S. market; an estimate in the range of 3 to 6 is suggested.

U.S. demand elasticity

The U.S. demand elasticity for mattresses measures the sensitivity of the overall quantity demanded to a change in the U.S. market price of mattresses. This estimate depends on factors discussed above such as the existence, availability, and commercial viability of substitute products, as well as the component share of the mattresses in the production of any downstream products. Based on the available information, the aggregate demand for mattresses is likely to be moderately inelastic; a range of -0.25 to -0.75 is suggested.

Substitution elasticity

The elasticity of substitution depends upon the extent of product differentiation between the domestic and imported products.³³ Product differentiation, in turn, depends upon such factors as quality (e.g., chemistry, appearance, etc.) and conditions of sale (e.g., availability, sales terms/discounts/promotions, etc.). Based on available information, the elasticity of substitution between U.S.-produced mattresses and imported mattresses is likely to be in the range of 3 to 6. Factors contributing to this level of substitutability include similar lead times for mattresses from inventories, lack of preference for particular country of origin, the importance of price in purchasing decisions, similarities between domestically produced

³³ The substitution elasticity measures the responsiveness of the relative U.S. consumption levels of the subject imports and the domestic like products to changes in their relative prices. This reflects how easily purchasers switch from the U.S. product to the subject products (or vice versa) when prices change.

mattresses and mattresses imported from some subject countries across multiple purchase factors, interchangeability of mattress types, and general interchangeability between domestic and subject sources. Factors reducing substitutability include some quality differences, limited availability from certain sources, certain types of mattresses only being available from subject sources, some differences between domestic and some subject sources regarding multiple purchase factors, and significant factors other than price that firms consider. While U.S. producers and foreign producers produce mattresses shipped as MiBs, the vast majority of mattresses shipped as FPMs are produced in the United States.

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/or 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 53 firms that accounted for a large majority of U.S. production of mattresses during 2023.

U.S. producers

The Commission issued a U.S. producer questionnaire to 164 firms for which valid contact information was identified based on information contained in the petitions and staff research. A total of 53 firms provided usable data on their operations.¹ Table III-1 lists responding U.S. producers of mattresses, their production locations, positions on the petitions, shares of total mattress production, and the type of mattress packaging offered (mattress-in-a-box ("MiB") or flat-packed mattress ("FPM")).² A total of 25 of the 53 U.S. producers responding to the Commission's questionnaire reported supporting all petitions,³ 5 firms reported mixed or partial positions on the petitions (i.e., some mixture of support, opposition, and/or taking no

¹ No response to the Commission's questionnaires was received in these investigations from Classic Brands, LLC ("Classic Brands"), a U.S. producer and importer that participated in the China mattresses investigation (2019) and the eight-country mattresses investigation (2021). Classic Brands executed a general assignment for the benefit of creditors ("ABC") on November 25, 2022, and is no longer in operation. Furniture Today, "What 3 issues forced Classic Brands out of business?" January 19, 2023, <https://www.furnituretoday.com/financial/what-3-issues-forced-classic-brands-out-of-business/>. (An ABC is 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/.)

² For purposes of data collection in the Commission questionnaires, MiBs are defined as 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. These mattresses may be referred to by a variety of names, including "mattresses in a box," "MiBs," or "bed in a box." Non-MiB mattresses (principally FPMs) are defined for the purpose of data collection in the Commission questionnaires as all mattresses not covered by the definition of MiBs above. They include mattresses of any size, with or without innersprings, that are not both rolled and compressed. These mattresses may or may not be compressed.

³ The 25 responding U.S. producers supporting all petitions accounted for approximately three-fourths of U.S. production in 2023.

position),⁴ 21 firms reported taking no position on all petitions, and 2 firms reported opposition to every petition. A total of 21 of the 53 responding U.S. producers reported U.S. shipments of both MiB and FPM packaging formats, 22 reported U.S. shipments of only FPM packaging, and 10 reported U.S. shipments of only MiB packaging.⁵ Of the 21 U.S. producers that reported U.S. mattress shipments of both MiB and FPM packaging formats, 12 companies reported that FPMs accounted for 90 percent or more of their firm's total U.S. mattress shipments in 2023,⁶ 3 companies reported that MiBs accounted for 90 percent or more of their firm's total U.S. mattress shipments in 2023,⁷ and 6 companies (***) were less dominant in one or the other packaging formats in 2023.⁸

⁴ ***.

⁵ The 21 responding U.S. producers that reported U.S. mattress shipments of both MiB and FPM packaging formats accounted for *** percent of total U.S. mattress production in 2023. The 22 U.S. producers that reported U.S. shipments of only FPM packaging accounted for *** percent of total U.S. mattress production in 2023. The 10 U.S. producers that reported U.S. shipments of only MiB packaging accounted for *** percent of total U.S. mattress production in 2023.

⁶ The 12 U.S. producers (***) that reported that FPMs accounted for 90 percent or more of their total U.S. mattress shipments in 2023 accounted for *** percent of total U.S. mattress production in 2023.

⁷ The three U.S. producers (***) that reported that MiBs accounted for 90 percent or more of their total U.S. mattress shipments in 2023 accounted for *** percent of total U.S. mattress production in 2023.

⁸ *** accounted for *** percent of total U.S. mattress production in 2023, *** accounted for *** percent of total U.S. mattress production in 2023, *** accounted for *** percent of total U.S. mattress production in 2023, *** accounted for *** percent of total U.S. mattress production in 2023, and *** accounted for *** percent of total U.S. mattress production in 2023.

Table III-1

Mattresses: U.S. producers, their positions on the petitions, production locations, and shares of reported production, 2023

Shares in percent

Firm	Position on petition	Production location(s)	Share of production	Packaging format
Acme	***	Norton Shores, MI	***	***
American	***	Athens, TN	***	***
Ashley	***	Verona, MS Advance, NC Saltillo, MS	***	***
AW Industries	***	Landover, MD	***	***
BIA	***	North Brunswick, NJ Chicago, IL Rialto, CA	***	***
Biscayne	***	Hialeah, HI	***	***
Blue Bell	***	East Windsor, CT Fort Wayne, IN	***	***
Brooklyn	Petitioner	Phoenix, AZ	***	***
Capital	Petitioner	Verona, MS Tupelo, MS	***	***
Capitol	***	Grand Ledge, MI	***	***
Carpenter	Petitioner	Conover, NC Temple, TX Elkhart, IN Riverside, CA Lakeland, FL Fogelsville, PA	***	***
Comfort Pedic	***	Phoenix, AZ	***	***
Continental	***	Houston, TX	***	***
Corsicana	Petitioner	Corsicana, TX Shelbyville, TN Aurora, IL Glendale, AZ Bartow, FL Winlock, WA	***	***
EBI	***	Danville, VA	***	***
England	***	New Tazewell, TN	***	***
Future Foam	Petitioner	Council Bluffs, IA Newton, KS Fullerton, CA Archdale, NC Garland, TX Middleton, WI Mansfield, MA Tupelo, MS Elkhart, IN Kent, WA	***	***

Table continued.

Table III-1 Continued

Mattresses: U.S. producers, their positions on the petitions, production locations, and shares of reported production, 2023

Shares in percent

Firm	Position on petition	Production location(s)	Share of production	Packaging format
FXI	Petitioner	Auburn, IN Portland, OR Coldwater, MS Corry, PA West Chicago, IL Baldwyn, MS San Bernadino, CA	***	***
Golden Mattress	***	Dallas, TX	***	***
Holder	***	Kokomo, IN	***	***
HSP	***	Orwell, OH	***	***
Jeffco	***	Webster, MA Woodstock, CT	***	***
Justice	***	Lebanon, MO	***	***
Kolcraft	Petitioner	Aberdeen, NC	***	***
Leggett & Platt	Petitioner	Tupelo, MS Ontario, CA Newnan, GA Conover, NC Fort Smith, AR Verona, MS	***	***
Leisure	***	Boise, ID	***	***
Lippert	***	Goshen, IN Nampa, ID	***	***
M&R Diamond	***	Fanwood, NJ	***	***
Mattress Mill	***	Bozeman, MT	***	***
Mattress Warehouse	***	Gladstone, OR	***	***
MBC	***	Corona, CA	***	***
Midwest Sleep	***	Toledo, IA	***	***
Old West	***	Aurora, CO	***	***
Pennsylvania	***	Old Forge, PA	***	***
Pittsburgh	***	Ellenton, FL	***	***
Pleasant Mattress	***	Fresno, CA	***	***
Portland	***	Biddeford, ME	***	***
Prestige	***	Asheboro, NC	***	***
Purple Innovation	***	Grantsville, UT McDonough, GA Salt Lake City, UT	***	***
Quality Sleep	***	Willowbrook, IL	***	***
Resident Home	***	Jeffersonville, IN	***	***
Rest Assured	***	Rochester, MN	***	***
Royal-Pedic	***	Wilmington, CA	***	***
Salt Lake	***	Salt Lake City, UT	***	***

Table continued.

Table III-1 Continued

Mattresses: U.S. producers, their positions on the petitions, production locations, and shares of reported production, 2023

Shares in percent

Firm	Position on petition	Production location(s)	Share of production	Packaging format
Serta Simmons	Petitioner	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	***	***
Solstice	***	Columbus, OH Tampa, FL Hutchins, TX Marion, SC Gallatin, TN Mt. Pocono, PA	***	***
Southerland	Petitioner	Antioch, TN Phoenix, AZ Oklahoma City, OK Tualitan, OR	***	***

Table continued.

Table III-1 Continued

Mattresses: U.S. producers, their positions on the petitions, production locations, and shares of reported production, 2023

Shares in percent

Firm	Position on petition	Production location(s)	Share of production	Packaging format
		Phoenix, AZ Richmond, CA Aurora, CO Orlando, FL Conyers, GA Plainfield, IN High Point, NC Medina, OH Brenham, TX Lewisville, TX Irving, TX Green Island, NY Orlando, FL City of Industry, CA Kansas City, KS Hagerstown, MD Reno, NV DuPont, WA Albuquerque, NM Duffield, VA Charlotte, NC Maryland Heights, MO Crawfordsville, IN Belmont, MS Walton, KY Mountain Top, PA Tolleson, AZ Shoemakersville, PA		
Tempur Sealy	Petitioner		***	***
The Futon Shop	***	San Francisco, CA	***	***
Therapedic	***	Brockton, MA	***	***
Upper Midwest	***	Grand Forks, ND	***	***
Variety	***	Los Angeles, CA	***	***
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 "---".

Table III-2 presents information on U.S. producers' ownership, related and/or affiliated firms. As indicated in table III-2, four 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 (***, **, ⁹ **, ¹⁰ and **). In addition, as discussed in greater detail below, three U.S. producers directly import the subject merchandise (**), and one purchases the subject merchandise from U.S. importers (**).¹¹

⁹ ** Klaussner International ("Klaussner"); however, Klaussner did not provide a response to the Commission's importer questionnaire in these investigations. According to proprietary, Census-edited Customs import records, Klaussner **. U.S. producer **. Klaussner ceased operations on August 7, 2023. Furniture Today, "Klaussner to cease operations," August 7, 2023, <https://www.furnituretoday.com/financial/klaussner-to-cessce-operations/>. **.

¹⁰ U.S. producer ** reported that it is wholly owned by **. **.

¹¹ In its preliminary determinations, the Commission determined that appropriate circumstances did not exist to exclude any U.S. mattress producers from the domestic industry as related parties. Preliminary publication, pp. 15-20. Petitioners argue in the final phase of these investigations that the Commission should exclude ** from the domestic industry. Petitioners' prehearing brief, pp. 7-11; petitioners' posthearing brief, pp. 4-5.

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

[illegible]

Table continued.

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

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

[illegible]

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

Table III-3 presents events in the U.S. industry since January 1, 2021.

Table III-3
Mattresses: Important industry events since January 1, 2021

Item	Firm	Event
Acquisition	Brooklyn	Cerberus Capital Management acquired both Brooklyn Bedding and Helix Sleep to combine both into a direct-to-consumer mattress platform in October 2021.
Acquisition	Brooklyn	Brooklyn Bedding and Helix Sleep acquired Bear Mattress in July 2022.
Acquisition	Future Foam	On March 2, 2020, Future Foam acquired three foam pouring facilities in Tupelo, MS, Kent, WA, and Elkhart, IN. A foam fabrication facility in Kent, WA was also acquired.
Acquisition	Corsicana	In April 2021, Corsicana acquired Richmond, VA based Symbol Mattress.
Acquisition	Purple Innovation	In September 2022, Purple Innovation acquired Intellibed.
Acquisition	Carpenter	In November 2023, Carpenter Co. acquired the flexible foam assets of NCFI.
Acquisition	Resident Home	In March 2024, Ashley Home, Inc., an affiliate of Ashley Global Retail, LLC and Ashley Furniture Industries, LLC, acquired Resident Home which owns Nectar, DreamCloud, Awara, and Siena brands.
Bankruptcy	Corsicana	On June 11, 2022, Corsicana filed for chapter 11 bankruptcy and emerged from chapter 11 when Blue Torch Finance acquired Corsicana through a court-supervised auction in September 2022.
Bankruptcy	Serta Simmons	In January 2023, Serta Simmons filed for chapter 11 bankruptcy and emerged from chapter 11 in June 2023 following a financial restructuring of the company.
Consolidations	Serta Simmons	In November 2023, Serta Simmons opened a brand-new manufacturing plant located in Janesville, WI. This plant consolidated two already existing plants located in Janesville, WI, and Beloit, WI.
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, and Kansas in 2022. On April 12, 2023, Serta Simmons announced it was closing two more plants in Connecticut and Georgia.
Consolidations	Ashley	In October 2022, Ashley furniture closed its distribution center in Statesville, NC and moved operations to Advance, NC.
Consolidations	Corsicana	In June 2022, Corsicana announced it would be closing its production plant in Richmond, VA (acquired from Symbol Mattress in 2021 – see above) and consolidating the plant's operations to facilities in Newington, CT and Greensboro, NC.
Plant Opening	Ashley	In July 2021, Ashley Furniture opened a new production facility in Chippewa Falls, WI.
Plant Opening	Zinus	In 2021, Zinus USA, Inc. opened a new production facility in McDonough, GA.
Plant Opening	Purple Innovation	In August 2021, Purple Innovation opened a new manufacturing plant located in McDonough, GA.
Plant Opening	Resident Home	In June 2022, Resident Home opened a new manufacturing plant located in Jeffersonville, IN.
Plant Opening	Tempur Sealy	In October 2023, Tempur Sealy opened its third foam-pouring facility in Crawfordsville, IN.

Item	Firm	Event
Plant Opening	Leggett & Platt	Elite Comfort Solutions opened a new foam pouring plant located in Havre de Grace, MD in January 2024.
Plant Closing	Classic Brands	Classic Brands, LLC, a U.S. producer and importer that participated in the China mattresses investigation (2019) and the eight-country mattresses investigation (2021), executed a general assignment for the benefit of creditors in November 2022, and has closed its operations.
Plant Closing	Corsicana	In May 2022, Corsicana closed its production plant in LaPorte County, IN.
Plant Closing	Serta Simmons	In 2022, Serta Simmons closed three manufacturing plants located in Lenexa, KA, Clear Lake, IO, and Fredericksburg, VA.
Plant Closing	Serta Simmons	In 2023, Serta Simmons closed two manufacturing plants located in Waycross, GA, and Windsor Locks, CT.

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," October 13, 2021, <https://www.businesswire.com/news/home/20211013005291/en/Cerberus-Completes-Acquisition-of-Brooklyn-Bedding-and-Helix-Sleep>; Carpenter, "Carpenter signs agreement to acquire the flexible foam assets of NCFI's Consumer Products Division," November 15, 2023, <https://carpenter.com/en/carpenter-signs-agreement-to-acquire-the-flexible-foam-assets-of-ncfis-consumer-products-division/>; Corsicanadailysun, "Corsicana Mattress sale brings company out of bankruptcy," October 2, 2022, https://www.corsicanadailysun.com/news/corsicana-mattress-sale-brings-company-out-of-bankruptcy/article_8831e3b0-40e6-11ed-b3a4-9bc02931aa27.html; Floorcoveringweekly, "Future Foam acquires foam facilities," March 3, 2020, <https://www.floorcoveringweekly.com/main/topnews/future-foam-acquires-foam-facilities--28907>; Furniture Today, "Ashley plans to close plant, move operations for greater efficiencies," October 3, 2022, <https://www.furnituretoday.com/furniture-manufacturing/ashley-plans-to-close-plant-move-operations-for-greater-efficiencies>; Furniture Today, "Corsicana sale sets path to emerge from Ch. 11," September 20, 2022, <https://www.furnituretoday.com/financial/corsicana-sale-sets-path-to-emerge-from-ch-11/>; Furniture Today, "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>; Furniture Today, "Mattress maker Serta Simmons closes 3 factories in 3 states," July 5, 2023, <https://www.furnituretoday.com/bedding-manufacturers/mattress-maker-serta-simmons-closes-3-factories-in-3-states/>; Furniture Today, "Serta Simmons to build shared factory in Wisconsin," April 12, 2022, <https://www.furnituretoday.com/bedding-manufacturers/serta-simmons-to-builds-500000-sq-ft-shared-factory-in-wisconsin/>; Furniture Today, "Serta Simmons to close 3 factories this summer," April 13, 2023, <https://www.furnituretoday.com/bedding-manufacturers/serta-simmons-to-close-connecticut-factory/>; Furniture Today, "Tempur Sealy makes it official: Celebrates new factory opening in this state," October 6, 2023, <https://www.furnituretoday.com/bedding-manufacturers/tempur-sealy-makes-it-official-celebrates-new-factory-opening-in-this-state/>; Furniture Today, "What 3 issues forced Classic Brands out of business?" January 19, 2023, <https://www.furnituretoday.com/financial/what-3-issues-forced-classic-brands-out-of-business/>; Lifeatleggett, "Our New Foam Pouring Operation in Maryland," January 24, 2024, <https://lifeatleggett.com/2024/01/04/our-new-foam-pouring-operation-in-maryland/>; 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/>; PR Newswire, "Ashley and Resident Announce Acquisition," March 5, 2024, <https://www.prnewswire.com/news-releases/ashley-and-resident-announce-acquisition-302080558.html>; 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>; PRNewswire, "Purple Celebrates Official Grand Opening of McDonough Manufacturing Facility," August 4, 2021, <https://www.prnewswire.com/news-releases/purple-celebrates-official-grand-opening-of-mcdonough-manufacturing-facility-301348626.html>; PRNewswire, "Purple Innovation Acquires Intellibed," September 1, 2022, <https://www.prnewswire.com/news-releases/purple-innovation-acquires-intellibed-301616334.html>; Residenthome, "Resident announces grand opening of 300,000 square foot,

state-of-the-art manufacturing facility in Jefferson, Indiana,” June 9, 2022, <https://www.residenthome.com/grand-opening-of-manufacturing-facility>; Retaildive, “Ashley Home acquires Nectar mattress owner Resident Home,” March 7, 2024, <https://www.retaildive.com/news/ashley-home-acquires-resident-nectar-dreamcloud/709587/>; Retaildive, “Serta Simmons plans to refresh the majority of its products as it exits bankruptcy,” June 6, 2023, <https://www.retaildive.com/news/serta-simmons-exits-bankruptcy-chapter-11-refreshing-majority-products/685233/>; 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>.

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 2021. Twenty-four of 53 responding 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, 2021

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

Prolonged shutdowns	***
Prolonged shutdowns	***
Prolonged shutdowns	***
Prolonged shutdowns	***
Production curtailments	***
Production curtailments	***
Production curtailments	***
Production curtailments	***
Production curtailments	***
Production curtailments	***
Relocations	***
Relocations	***
Relocations	***
Relocations	***
Relocations	***
Relocations	***
Expansions	***
Expansions	***
Expansions	***
Expansions	***
Expansions	***
Acquisitions	***
Acquisitions	***
Acquisitions	***

Acquisitions	***
Acquisitions	***
Acquisitions	***
Acquisitions	***
Acquisitions	***
Consolidations	***
Consolidations	***
Consolidations	***
Consolidations	***
Weather-related or force majeure events	***
Weather-related or force majeure events	***
Weather-related or force majeure events	***
Weather-related or force majeure events	***
Weather-related or force majeure events	***
Other	***
Other	***
Other	***
Other	***

Other	***
-------	-----

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

Note: ***.

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.¹² Installed overall capacity decreased by 2.9 percent from 2021 to 2023, led primarily by decreases in capacity reported by ***, among other firms, which offset increases in installed capacity reported primarily by ***, among other firms. Practical overall capacity decreased by 7.4 percent from 2021 to 2023, led by decreases reported primarily by ***, among other firms, which offset increases reported primarily by ***, among other firms.

¹² "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.

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) decreased by 8.3 percent from 2021 to 2023. As discussed further in the “alternative products” section below, 17 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	2021	2022	2023
Installed overall	Capacity	53,507,074	53,544,884	51,965,416
Installed overall	Production	22,591,706	18,610,604	17,485,361
Installed overall	Utilization	42.2	34.8	33.6
Practical overall	Capacity	30,346,036	29,165,178	28,087,097
Practical overall	Production	22,591,706	18,610,604	17,485,361
Practical overall	Utilization	74.4	63.8	62.3
Practical mattresses	Capacity	26,877,292	25,733,397	24,639,891
Practical mattresses	Production	19,414,969	16,110,497	15,665,265
Practical mattresses	Utilization	72.2	62.6	63.6

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-6 presents U.S. producers' reported narratives regarding practical capacity constraints. "Existing labor force" was the constraint cited by the most firms (22 firms), followed by "other constraints" (16 firms), "supply of material inputs" (12 firms), "production bottlenecks" (9 firms), "logistics/transportation" (7 firms), "storage capacity" (3 firms), and "fuel or energy" (2 firms).¹³

Table III-6
Mattresses: U.S. producers' reported capacity constraints since January 1, 2021

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

¹³ 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.

Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***

Supply of material inputs	***
Fuel or energy	***
Fuel or energy	***
Storage capacity	***
Storage capacity	***
Storage capacity	***
Logistics/ transportation	***
Logistics/ transportation	***
Logistics/ transportation	***
Logistics/ transportation	***
Logistics/ transportation	***
Logistics/ transportation	***
Logistics/ transportation	***
Other constraints	***
Other constraints	***
Other constraints	***
Other constraints	***
Other constraints	***
Other constraints	***
Other constraints	***
Other constraints	***

Other constraints	***
Other constraints	***
Other constraints	***
Other constraints	***
Other constraints	***
Other constraints	***
Other constraints	***
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 10 largest firms presented individually. U.S. producers' capacity decreased by 8.3 percent from 2021 to 2023, which was largely due to reporting by, among other firms, ***. Production decreased by 19.3 percent from 2021 to 2023, and U.S. producers' capacity utilization decreased by 8.7 percentage points. *** were reported by Serta Simmons and Corsicana, domestic producers which declared bankruptcy during 2021-23. Petitioner Corsicana filed for Chapter 11 bankruptcy protection in June 2022 and emerged from the Chapter 11 proceeding in September 2022.¹⁴ 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 2023.¹⁵

¹⁴ Corsicana Daily Sun, "Corsicana Mattress sale brings company out of bankruptcy," October 2, 2022, https://www.corsicanadailysun.com/news/corsicana-mattress-sale-brings-company-out-of-bankruptcy/article_8831e3b0-40e6-11ed-b3a4-9bc02931aa27.html.

¹⁵ Furniture Today, "Serta Simmons to close 3 factories this summer," April 13, 2023, <https://www.furnituretoday.com/bedding-manufacturers/serta-simmons-to-close-connecticut-factory/>; Retaildive, "Serta Simmons plans to refresh the majority of its products as it exits bankruptcy," June 6, 2023, <https://www.retaildive.com/news/serta-simmons-exits-bankruptcy-chapter-11-refreshing-majority-products/685233/>; conference transcript, p. 30 (Prado); petitioners' postconference brief, p. 38; Mexican respondents' postconference brief, pp. 13, 36-38 and exhs. 10, 13.

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

Capacity in units

Firm	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	20,790,526	19,818,397	18,987,388
All other firms	6,086,766	5,915,000	5,652,503
All firms	26,877,292	25,733,397	24,639,891

Table continued.

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

Production in units

Firm	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	15,535,725	12,554,157	12,632,693
All other firms	3,879,244	3,556,340	3,032,572
All firms	19,414,969	16,110,497	15,665,265

Table continued.

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

Capacity utilization in percent

Firm	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	74.7	63.3	66.5
All other firms	63.7	60.1	53.7
All firms	72.2	62.6	63.6

Table continued.

Note: Capacity utilization ratio represents the ratio of the U.S. producer's production to its production capacity.

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

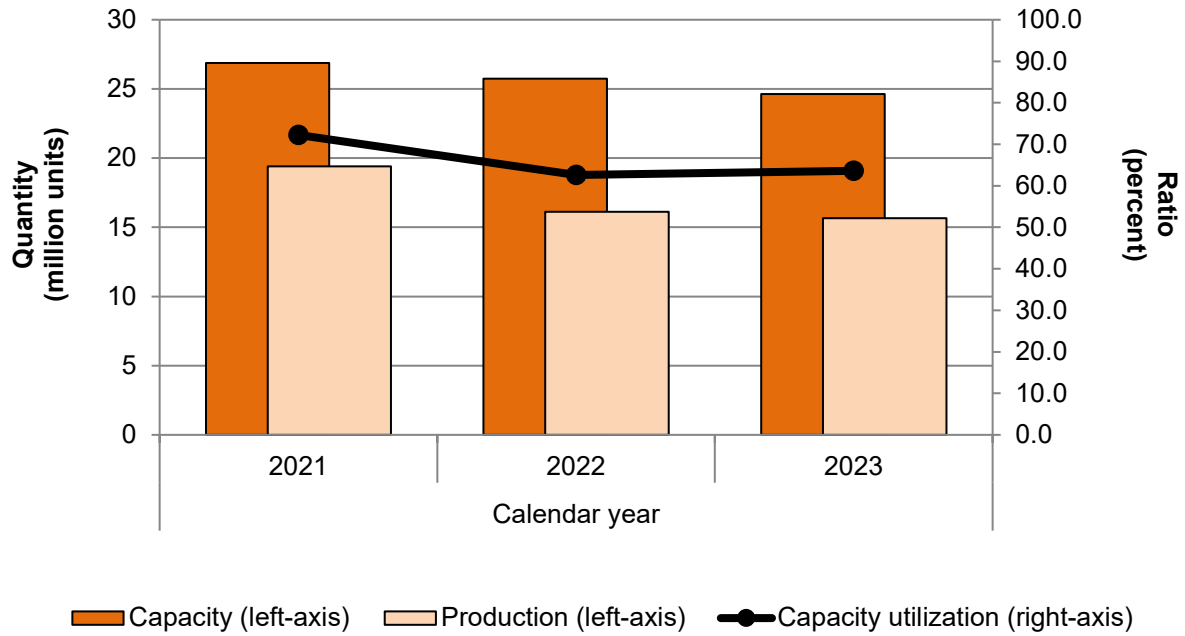
Share of production in percent

Firm	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	80.0	77.9	80.6
All other firms	20.0	22.1	19.4
All firms	100.0	100.0	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 "---".

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



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

At the request of Mexican respondents in these investigations, the Commission collected separate data for production and capacity of non-innerspring mattresses.¹⁶ These data are presented in table III-8. U.S. producers' practical capacity for non-innerspring mattresses increased by 5.1 percent from 2021 to 2023, primarily due to increases reported by, among other firms, ***. Production of non-innerspring mattresses decreased from 2021 to 2022, but increased in 2023 to a level that was 14.0 percent lower than reported in 2021. Decreases in production of non-innerspring mattresses were primarily due to decreases reported by ***. Accordingly, U.S. producers' non-innerspring mattress capacity utilization decreased by 10.9 percentage points from 2021 to 2022, but increased in 2023 to a level that was 10.1 percent lower than reported in 2021.

Table III-8
Mattresses: U.S. producers' practical capacity, production, and utilization of non-innerspring mattresses, by period

Capacity and production in units; utilization in percent

Item	Measure	2021	2022	2023
Non-innerspring mattresses	Practical capacity	10,492,176	10,867,187	11,026,347
Non-innerspring mattresses	Production	5,829,466	4,854,371	5,010,789
Non-innerspring mattresses	Utilization	55.6	44.7	45.4

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 "---".

¹⁶ Mexican Respondents' Comments on Draft Questionnaires, November 13, 2023, pp. 6-9. For purposes of data collection, the Commission's questionnaires defined "non-innerspring mattresses" as mattresses 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.

Alternative products

As shown in table III-9, 89.6 percent of overall production during 2023 by U.S. producers was of mattresses. Seventeen firms reported producing products other than mattresses using the same equipment and employees used to produce mattresses, including ***. The firms producing the largest volumes of alternative products in 2023 were ***.

Table III-9

Mattresses: U.S. producers' overall production on the same equipment as in-scope production, by product type and period

Quantity in units; share in percent

Product type	Measure	2021	2022	2023
Mattresses	Quantity	19,414,969	16,110,497	15,665,265
Other products	Quantity	3,176,737	2,500,107	1,820,096
All products	Quantity	22,591,706	18,610,604	17,485,361
Mattresses	Share	85.9	86.6	89.6
Other products	Share	14.1	13.4	10.4
All products	Share	100.0	100.0	100.0

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 "---".

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

Table III-10 presents U.S. producers' U.S. shipments, export shipments, and total shipments. U.S. shipments, which were mostly commercial shipments (greater than 94 percent in any period), decreased by 21.0 percent from 2021 to 2023. *** were reported by Serta Simmons and Corsicana, domestic producers which filed for bankruptcy in January 2023 and June 2022, respectively.¹⁷ Export shipments, which never comprised more than 1.5 percent of total shipments in any period, decreased by 17.2 percent from 2021 to 2023. Ten firms reported export shipments, primarily by ***, which reported mattress exports principally to ***, and by ***, which reported exports principally to ***.

Table III-10
Mattresses: U.S. producers' total shipments, by destination and period

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

Item	Measure	2021	2022	2023
U.S. shipments	Quantity	19,061,220	15,903,209	15,052,451
Export shipments	Quantity	239,438	239,748	198,173
Total shipments	Quantity	19,300,658	16,142,957	15,250,624
U.S. shipments	Value	6,707,925	6,157,744	6,019,584
Export shipments	Value	62,784	65,343	55,471
Total shipments	Value	6,770,709	6,223,087	6,075,055
U.S. shipments	Unit value	352	387	400
Export shipments	Unit value	262	273	280
Total shipments	Unit value	351	385	398
U.S. shipments	Share of quantity	98.8	98.5	98.7
Export shipments	Share of quantity	1.2	1.5	1.3
Total shipments	Share of quantity	100.0	100.0	100.0
U.S. shipments	Share of value	99.1	98.9	99.1
Export shipments	Share of value	0.9	1.1	0.9
Total shipments	Share of value	100.0	100.0	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 "---".

¹⁷ Furniture Today, "Serta Simmons to close 3 factories this summer," April 13, 2023, <https://www.furnituretoday.com/bedding-manufacturers/serta-simmons-to-close-connecticut-factory/>; Corsicana Daily Sun, "Corsicana Mattress sale brings company out of bankruptcy," October 2, 2022, https://www.corsicanadailysun.com/news/corsicana-mattress-sale-brings-company-out-of-bankruptcy/article_8831e3b0-40e6-11ed-b3a4-9bc02931aa27.html.

U.S. producers' inventories

U.S. mattress production is mostly conducted on a “made-to-order” delivery model. As indicated in Part II of this report, U.S. producers mostly sold mattresses produced-to-order, with a smaller share of commercial shipments made from inventory.¹⁸ Twenty-three of the 53 responding U.S. mattress producers reported holding at least some end-of-period inventories of mattresses during 2021-23.

Table III-11 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' end-of-period inventories decreased 3.7 percent from 2021 to 2022, before increasing in 2023 to a level 43.0 percent higher than reported in 2021. The largest portion of the increase in reported inventories from 2021 to 2023 was reported by *** (ships both FPMs and MiBs, but predominantly FPMs), followed by *** (ships only MiBs), *** (ships both FPMs and MiBs, but mostly FPMs), *** (ships only MiBs), and *** (ships both FPMs and MiBs, but predominantly mattresses packaged as FPMs). *** held the largest share of inventories in 2023 (***), followed by ***.

The ending inventory ratios to U.S. production, U.S. shipments, and total shipments were 8.4 percent or less during 2023. As a ratio to U.S. production, U.S. shipments, and total shipments, inventories followed a similar trend as the reported quantity of end-of-period inventories. As a ratio to total shipments, inventories increased by 3.7 percentage points from 2021 to 2023.

Table III-11
Mattresses: U.S. producers' inventories and their ratio to select items, by period

Quantity in units; ratio in percent

Item	2021	2022	2023
End-of-period inventory quantity	885,827	853,463	1,267,132
Inventory ratio to U.S. production	4.6	5.3	8.1
Inventory ratio to U.S. shipments	4.6	5.4	8.4
Inventory ratio to total shipments	4.6	5.3	8.3

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 "---".

¹⁸ See producer questionnaire responses to item IV-8; petitioners' prehearing brief, p. 20.

U.S. producers' imports from subject sources

U.S. producers' imports of mattresses are presented in tables III-12 through III-15. Three U.S. producers (***) directly imported mattresses from subject countries, while another U.S. producer (***) is related to *** U.S. importers (***) that imported mattresses from subject countries.¹⁹ *** U.S. producers reported that MiBs accounted for 100.0 percent of U.S. shipments of their domestically produced mattresses and 100.0 percent of their U.S. shipments of subject imports during 2021-23.

*** accounted for *** percent of U.S. production in 2023, respectively. In 2023, U.S. producer *** accounted for *** percent of total subject imports from ***, respectively, and its total subject imports were equivalent to *** percent of the quantity of its U.S. production of mattresses.²⁰ In 2023, U.S. producer *** accounted for *** percent of total subject imports from *** and its subject imports were equivalent to *** percent of the quantity of its U.S. production of mattresses.²¹ In 2023, U.S. producer *** accounted for *** percent of total subject imports from *** and its subject imports were equivalent to *** percent of the quantity of its U.S. production of mattresses.²² In 2023, U.S. producer *** accounted for *** percent of total subject imports from ***,

¹⁹ In its preliminary phase questionnaire response, U.S. producer ***. However, in its final phase questionnaire response, U.S. producer ***, explaining that "****." Petitioners note that "****." Petitioners' prehearing brief, p. 10 and exh. 1. Consistent with the presentation in the Commission's preliminary phase report, the data presentation in this report includes ***, ***.

²⁰ ***'s subject imports were equivalent to *** percent of the quantity of its U.S. production of mattresses ***.

²¹ ***'s subject imports were equivalent to *** percent of the quantity of its U.S. production of mattresses ***.

²² ***'s subject imports were equivalent to *** percent of the quantity of its U.S. production of mattresses ***. ***.

respectively, and its total subject imports were equivalent to *** percent of the quantity of its U.S. production of mattresses.²³

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	2021	2022	2023
U.S. production	Quantity	***	***	***
Imports from ***	Quantity	***	***	***
Imports from ***	Quantity	***	***	***
Imports from ***	Quantity	***	***	***
Imports from subject sources	Quantity	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***
Imports from *** to U.S. production	Ratio	***	***	***
Imports from subject sources 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	2021	2022	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 "---".

²³ ***'s subject imports were equivalent to *** percent of the quantity of *** U.S. production of mattresses ***.

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	2021	2022	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-15

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	2021	2022	2023
U.S. production	Quantity	***	***	***
Imports from ***	Quantity	***	***	***
Imports from ***	Quantity	***	***	***
Imports from ***	Quantity	***	***	***
Imports from ***	Quantity	***	***	***
Imports from ***	Quantity	***	***	***
Imports from subject sources	Quantity	***	***	***
Imports from subject sources less Indonesia	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 subject sources to U.S. production	Ratio	***	***	***
Imports from subject sources less Indonesia 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 table III-16.²⁴

Table III-16

Mattresses: U.S. producers' reasons for importing, by firm

Item	Narrative response on reasons for importing
***	***
***	***
***	***

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

²⁴ ***. ***.

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

*** reported purchases of imports from subject sources. ***'s purchases of imports from subject sources are presented in table III-17. ***. In 2023, U.S. producer ***'s purchases accounted for *** percent of total subject imports from *** and its total subject purchases were equivalent to *** percent of the quantity of its U.S. production of mattresses. *** reported that the reason for these purchases was because “***.”

Table III-17

Mattresses: *'s purchases of imports from subject sources, by source, importer of record, and period**

Quantity in units; ratio in percent

Item	Measure	2021	2022	2023
***'s U.S. production	Quantity	***	***	***
***'s purchases of imports from Indonesia imported by ***	Quantity	***	***	***
***'s imports from Indonesia	Quantity	***	***	***
Overall U.S. imports from Indonesia	Quantity	3,745,766	4,318,186	3,912,557
***'s purchases of imports from Indonesia imported by *** relative to ***'s imports from Indonesia	Ratio	***	***	***
***'s imports from Indonesia relative to overall U.S. imports from Indonesia	Ratio	***	***	***
***'s imports from Indonesia relative to ***'s U.S. production	Ratio	***	***	***

Source: Compiled from: data submitted in response to Commission questionnaires; proprietary, Census-edited Customs import records 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 March 7, 2024; and from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using the aforementioned statistical reporting numbers, accessed March 21, 2024. Imports are based on the imports for consumption data series.

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. employment, wages, and productivity

Table III-18 shows U.S. producers' employment-related data. Tracking the general downward trend in domestic mattress production, the number of production and related workers decreased by 12.8 percent from 2021 to 2023 and the total hours worked decreased by 9.8 percent during the same period.²⁵ The decline in the number of production and related workers reflected decreases reported by ***, among others. Likewise, wages paid decreased from 2021 to 2023, while unit labor costs increased. Hourly wages increased from 2021 to 2022 but declined in 2023 to a level that was 5.7 percent greater than reported in 2021. Productivity decreased slightly from 2021 to 2022 but remained stable in 2023.

Table III-18

Mattresses: U.S. producers' employment related information, by period

Item	2021	2022	2023
Production and related workers (PRWs) (number)	14,806	13,502	12,908
Total hours worked (1,000 hours)	28,563	25,807	25,760
Hours worked per PRW (hours)	1,929	1,911	1,996
Wages paid (\$1,000)	620,160	602,773	591,194
Hourly wages (dollars per hour)	\$21.71	\$23.36	\$22.95
Productivity (units per hour)	0.7	0.6	0.6
Unit labor costs (dollars per unit)	\$31.94	\$37.41	\$37.74

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

²⁵ Petitioners noted that, conversely, U.S. mattress producers typically add shifts to scale up production. Petitioners' prehearing brief, pp. 20-21.

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

U.S. importers

The Commission issued importer questionnaires to 270 firms believed to be importers of subject mattresses for which valid contact information was identified, as well as to all U.S. producers of mattresses.¹ Usable questionnaire responses were received from 80 companies, representing approximately two-thirds of total U.S. imports in 2023 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, as adjusted to remove firms that certified to the Commission that they have not imported mattresses since January 1, 2021. The import data submitted by these 80 companies represented the following percentages of U.S. imports in 2023:

¹ The Commission issued questionnaires to those firms identified in the petitions; staff research; and proprietary, Census-edited Customs' import records.

- Bosnia and Herzegovina: *** percent²
- Bulgaria: *** percent
- Burma: *** percent
- India: *** percent
- Indonesia: *** percent
- Italy: *** percent³
- Kosovo: *** percent
- Mexico: *** percent
- Philippines: *** percent
- Poland: *** percent
- Slovenia: *** percent⁴
- Spain: *** percent
- Taiwan: *** percent⁵
- Subject sources: *** percent
- Subject sources less Indonesia: *** percent
- Nonsubject sources: *** percent
- Nonsubject sources plus Indonesia: *** percent
- All import sources: *** percent

Table IV-1 lists all responding U.S. importers of mattresses from the subject countries and other sources, their headquarters, and their shares of reported U.S. imports, in 2023.

² ***, identified by proprietary, Census-edited Customs' import records as the largest importer of mattresses from Bosnia and Herzegovina in 2023, did not respond to the Commission's questionnaire.

³ *** reported imports of *** mattresses from Italy in 2023 in its response to the Commission's questionnaire, while U.S. imports from Italy in 2023 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 were 29,596 mattresses.

⁴ ***, identified by proprietary, Census-edited Customs' import records as the largest importers of mattresses from Slovenia in 2023, did not respond to the Commission's questionnaire. According to information submitted by ***.

⁵ ***, identified by proprietary, Census-edited Customs' import records as one of the larger importers of mattresses from Taiwan in 2023, did not respond to the Commission's questionnaire.

Table IV-1**Mattresses: U.S. importers, their headquarters, and share of total imports within a given source by firm, 2023**

Share in percent

Firm	Headquarters	Bosnia and Herzegovina	Bulgaria	Burma	India	Indonesia	Italy
Abbyson	Calabasas, CA	***	***	***	***	***	***
Adven	Missouri City, TX	***	***	***	***	***	***
Amazon	Seattle, WA	***	***	***	***	***	***
Americanstar	Houston, TX	***	***	***	***	***	***
Amerilink	Houston, TX	***	***	***	***	***	***
Appalachian	Alabaster, AL	***	***	***	***	***	***
Ashley	Arcadia, WI	***	***	***	***	***	***
Bed & Bath	Naples, FL	***	***	***	***	***	***
Belnick	Canton, GA	***	***	***	***	***	***
Big Lots	Columbus, OH	***	***	***	***	***	***
Blantex	Houston, TX	***	***	***	***	***	***
Bob Barker	Fuquay-Varina, NC	***	***	***	***	***	***
Bob's	Manchester, CT	***	***	***	***	***	***
Boyd	Maryland Heights, MO	***	***	***	***	***	***
Carico	Fort Lauderdale, FL	***	***	***	***	***	***
Casper	New York, NY	***	***	***	***	***	***
COA	Santa Fe Springs, CA	***	***	***	***	***	***
Colony	Monroe, WI	***	***	***	***	***	***
Cozy Comfort	Lexington, NC	***	***	***	***	***	***
CVB	Nibley, UT	***	***	***	***	***	***
Defu	Savannah, GA	***	***	***	***	***	***
Design Within Reach	Stamford, CT	***	***	***	***	***	***
Dickson	Houston, TX	***	***	***	***	***	***
Dorel	Wright City, MO	***	***	***	***	***	***
Dorelan	Miami, FL	***	***	***	***	***	***
Dzineelements	Norwalk, CT	***	***	***	***	***	***
Easy Rest	Ridgefield, WA	***	***	***	***	***	***
Ecologic	Waukegan, IL	***	***	***	***	***	***
Emerald	Brooklyn, NY	***	***	***	***	***	***
Emma	Wilmington, DE	***	***	***	***	***	***
Empresas Berrios	Cidra, PR	***	***	***	***	***	***
EQ3	Winnipeg, MB	***	***	***	***	***	***
ESS	Holland, MI	***	***	***	***	***	***
Eurolux	Hollywood, FL	***	***	***	***	***	***
Flou	New York, NY	***	***	***	***	***	***
Foundations	Medina, OH	***	***	***	***	***	***
Furinno	Houston, TX	***	***	***	***	***	***
FXI	Radnor, PA	***	***	***	***	***	***
Gruppo Buoninfante	New York, NY	***	***	***	***	***	***
Halo Dream	New York, NY	***	***	***	***	***	***
HCV	Moca, PR	***	***	***	***	***	***
Home Furnishings	Columbia, TN	***	***	***	***	***	***
Homelegance	Fremont, CA	***	***	***	***	***	***

Table continued.

Table IV-1 Continued

Mattresses: U.S. importers, their headquarters, and share of total imports within a given source by firm, 2023

Share in percent

Firm	Headquarters	Bosnia and Herzegovina	Bulgaria	Burma	India	Indonesia	Italy
Hotai	Las Vegas, NV	***	***	***	***	***	***
Ikea	Pratteln, BL	***	***	***	***	***	***
Imaginarium	W. Long Branch, NJ	***	***	***	***	***	***
Jonathan Louis	Los Angeles, CA	***	***	***	***	***	***
J Squared	Greenfield, IN	***	***	***	***	***	***
Keetsa	Berkeley, CA	***	***	***	***	***	***
Kittrich	Pomona, CA	***	***	***	***	***	***
Lakewood/Milliard	Lakewood, NJ	***	***	***	***	***	***
Live and Sleep	Las Vegas, NV	***	***	***	***	***	***
Lull	Goleta, CA	***	***	***	***	***	***
Magniflex	Miami, FL	***	***	***	***	***	***
Mark's Mattress	Evansville, IN	***	***	***	***	***	***
Medical Depot	Port Washington, NY	***	***	***	***	***	***
Mellow	San Leandro, CA	***	***	***	***	***	***
Milton Greens	Jurupa Valley, CA	***	***	***	***	***	***
New Era	Houston, TX	***	***	***	***	***	***
New India	Milpitas, CA	***	***	***	***	***	***
Night and Day	Vancouver, WA	***	***	***	***	***	***
NTG	Franklin Square, NY	***	***	***	***	***	***
Palliser	Saltillo Coahuila, MX	***	***	***	***	***	***
PPJ	Natick, MA	***	***	***	***	***	***
Primo	Montreal, QC	***	***	***	***	***	***
Purepedic	Trujillo Alto, PR	***	***	***	***	***	***
Resident Home	Jeffersonville, IN	***	***	***	***	***	***
Resource	New York, NY	***	***	***	***	***	***
Rize	Solon, OH	***	***	***	***	***	***
Sarton	Carolina, PR	***	***	***	***	***	***
Stork Craft	Las Vegas, NV	***	***	***	***	***	***
Sunrise	Fredericksburg, VA	***	***	***	***	***	***
TruRem	Lake Placid, FL	***	***	***	***	***	***
Universal	South Deerfield, MA	***	***	***	***	***	***
University	Garland, TX	***	***	***	***	***	***
Ureblock	Zapopan, JA	***	***	***	***	***	***
Vi-Spring	Las Vegas, NV	***	***	***	***	***	***
Walmart	Bentonville, AR	***	***	***	***	***	***
Williams-Sonoma	San Francisco, CA	***	***	***	***	***	***
Zinus	Tracy, CA	***	***	***	***	***	***
All firms	Various	100.0	100.0	100.0	100.0	100.0	100.0

Table continued.

Table IV-1 Continued

Mattresses: U.S. importers, their headquarters, and share of total imports within a given source by firm, 2023

Shares in percent

Firm	Headquarters	Kosovo	Mexico	Philippines	Poland	Slovenia	Spain	Taiwan
Abbyson	Calabasas, CA	***	***	***	***	***	***	***
Adven	Missouri City, TX	***	***	***	***	***	***	***
Amazon	Seattle, WA	***	***	***	***	***	***	***
Americanstar	Houston, TX	***	***	***	***	***	***	***
Amerilink	Houston, TX	***	***	***	***	***	***	***
Appalachian	Alabaster, AL	***	***	***	***	***	***	***
Ashley	Arcadia, WI	***	***	***	***	***	***	***
Bed & Bath	Naples, FL	***	***	***	***	***	***	***
Belnick	Canton, GA	***	***	***	***	***	***	***
Big Lots	Columbus, OH	***	***	***	***	***	***	***
Blantex	Houston, TX	***	***	***	***	***	***	***
Bob Barker	Fuquay-Varina, NC	***	***	***	***	***	***	***
Bob's	Manchester, CT	***	***	***	***	***	***	***
Boyd	Maryland Heights, MO	***	***	***	***	***	***	***
Carico	Fort Lauderdale, FL	***	***	***	***	***	***	***
Casper	New York, NY	***	***	***	***	***	***	***
COA	Santa Fe Springs, CA	***	***	***	***	***	***	***
Colony	Monroe, WI	***	***	***	***	***	***	***
Cozy Comfort	Lexington, NC	***	***	***	***	***	***	***
CVB	Nibley, UT	***	***	***	***	***	***	***
Defu	Savannah, GA	***	***	***	***	***	***	***
Design Within Reach	Stamford, CT	***	***	***	***	***	***	***
Dickson	Houston, TX	***	***	***	***	***	***	***
Dorel	Wright City, MO	***	***	***	***	***	***	***
Dorelan	Miami, FL	***	***	***	***	***	***	***
Dzineelements	Norwalk, CT	***	***	***	***	***	***	***
Easy Rest	Ridgefield, WA	***	***	***	***	***	***	***
Ecologic	Waukegan, IL	***	***	***	***	***	***	***
Emerald	Brooklyn, NY	***	***	***	***	***	***	***
Emma	Wilmington, DE	***	***	***	***	***	***	***
Empresas Berrios	Cidra, PR	***	***	***	***	***	***	***
EQ3	Winnipeg, MB	***	***	***	***	***	***	***
ESS	Holland, MI	***	***	***	***	***	***	***
Eurolux	Hollywood, FL	***	***	***	***	***	***	***
Flou	New York, NY	***	***	***	***	***	***	***
Foundations	Medina, OH	***	***	***	***	***	***	***
Furinno	Houston, TX	***	***	***	***	***	***	***
FXI	Radnor, PA	***	***	***	***	***	***	***
Gruppo Buoninfante	New York, NY	***	***	***	***	***	***	***
Halo Dream	New York, NY	***	***	***	***	***	***	***
HCV	Moca, PR	***	***	***	***	***	***	***
Home Furnishings	Columbia, TN	***	***	***	***	***	***	***
Homelegance	Fremont, CA	***	***	***	***	***	***	***

Table continued.

Table IV-1 Continued

Mattresses: U.S. importers, their headquarters, and share of total imports within a given source by firm, 2023

Shares in percent

Firm	Headquarters	Kosovo	Mexico	Philippines	Poland	Slovenia	Spain	Taiwan
Hotai	Las Vegas, NV	***	***	***	***	***	***	***
Ikea	Pratteln, BL	***	***	***	***	***	***	***
Imaginarium	W. Long Branch, NJ	***	***	***	***	***	***	***
Jonathan Louis	Los Angeles, CA	***	***	***	***	***	***	***
J Squared	Greenfield, IN	***	***	***	***	***	***	***
Keetsa	Berkeley, CA	***	***	***	***	***	***	***
Kittrich	Pomona, CA	***	***	***	***	***	***	***
Lakewood/Milliard	Lakewood, NJ	***	***	***	***	***	***	***
Live and Sleep	Las Vegas, NV	***	***	***	***	***	***	***
Lull	Goleta, CA	***	***	***	***	***	***	***
Magniflex	Miami, FL	***	***	***	***	***	***	***
Mark's Mattress	Evansville, IN	***	***	***	***	***	***	***
Medical Depot	Port Washington, NY	***	***	***	***	***	***	***
Mellow	San Leandro, CA	***	***	***	***	***	***	***
Milton Greens	Jurupa Valley, CA	***	***	***	***	***	***	***
New Era	Houston, TX	***	***	***	***	***	***	***
New India	Milpitas, CA	***	***	***	***	***	***	***
Night and Day	Vancouver, WA	***	***	***	***	***	***	***
NTG	Franklin Square, NY	***	***	***	***	***	***	***
Palliser	Saltillo Coahuila, MX	***	***	***	***	***	***	***
PPJ	Natick, MA	***	***	***	***	***	***	***
Primo	Montreal, QC	***	***	***	***	***	***	***
Purepedic	Trujillo Alto, PR	***	***	***	***	***	***	***
Resident Home	Jeffersonville, IN	***	***	***	***	***	***	***
Resource	New York, NY	***	***	***	***	***	***	***
Rize	Solon, OH	***	***	***	***	***	***	***
Sarton	Carolina, PR	***	***	***	***	***	***	***
Stork Craft	Las Vegas, NV	***	***	***	***	***	***	***
Sunrise	Fredericksburg, VA	***	***	***	***	***	***	***
TruRem	Lake Placid, FL	***	***	***	***	***	***	***
Universal	South Deerfield, MA	***	***	***	***	***	***	***
University	Garland, TX	***	***	***	***	***	***	***
Ureblock	Zapopan, JA	***	***	***	***	***	***	***
Vi-Spring	Las Vegas, NV	***	***	***	***	***	***	***
Walmart	Bentonville, AR	***	***	***	***	***	***	***
Williams-Sonoma	San Francisco, CA	***	***	***	***	***	***	***
Zinus	Tracy, CA	***	***	***	***	***	***	***
All firms	Various	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table continued.

Table IV-1 Continued

Mattresses: U.S. importers, their headquarters, and share of total imports within a given source by firm, 2023

Shares in percent

Firm	Headquarters	Subject sources	Subject sources less Indonesia	Nonsubject sources	Nonsubject sources plus Indonesia	All import sources
Abbyson	Calabasas, CA	***	***	***	***	***
Adven	Missouri City, TX	***	***	***	***	***
Amazon	Seattle, WA	***	***	***	***	***
Americanstar	Houston, TX	***	***	***	***	***
Amerilink	Houston, TX	***	***	***	***	***
Appalachian	Alabaster, AL	***	***	***	***	***
Ashley	Arcadia, WI	***	***	***	***	***
Bed & Bath	Naples, FL	***	***	***	***	***
Belnick	Canton, GA	***	***	***	***	***
Big Lots	Columbus, OH	***	***	***	***	***
Blantex	Houston, TX	***	***	***	***	***
Bob Barker	Fuquay-Varina, NC	***	***	***	***	***
Bob's	Manchester, CT	***	***	***	***	***
Boyd	Maryland Heights, MO	***	***	***	***	***
Carico	Fort Lauderdale, FL	***	***	***	***	***
Casper	New York, NY	***	***	***	***	***
COA	Santa Fe Springs, CA	***	***	***	***	***
Colony	Monroe, WI	***	***	***	***	***
Cozy Comfort	Lexington, NC	***	***	***	***	***
CVB	Nibley, UT	***	***	***	***	***
Defu	Savannah, GA	***	***	***	***	***
Design Within Reach	Stamford, CT	***	***	***	***	***
Dickson	Houston, TX	***	***	***	***	***
Dorel	Wright City, MO	***	***	***	***	***
Dorelan	Miami, FL	***	***	***	***	***
Dzineelements	Norwalk, CT	***	***	***	***	***
Easy Rest	Ridgefield, WA	***	***	***	***	***
Ecologic	Waukegan, IL	***	***	***	***	***
Emerald	Brooklyn, NY	***	***	***	***	***
Emma	Wilmington, DE	***	***	***	***	***
Empresas Berrios	Cidra, PR	***	***	***	***	***
EQ3	Winnipeg, MB	***	***	***	***	***
ESS	Holland, MI	***	***	***	***	***
Eurolux	Hollywood, FL	***	***	***	***	***
Flou	New York, NY	***	***	***	***	***
Foundations	Medina, OH	***	***	***	***	***
Furinno	Houston, TX	***	***	***	***	***
FXI	Radnor, PA	***	***	***	***	***
Gruppo Buoninfante	New York, NY	***	***	***	***	***
Halo Dream	New York, NY	***	***	***	***	***
HCV	Moca, PR	***	***	***	***	***
Home Furnishings	Columbia, TN	***	***	***	***	***
Homelegance	Fremont, CA	***	***	***	***	***

Table continued.

Table IV-1 Continued

Mattresses: U.S. importers, their headquarters, and share of total imports within a given source by firm, 2023

Shares in percent

Firm	Headquarters	Subject sources	Subject sources less Indonesia	Nonsubject sources	Nonsubject sources plus Indonesia	All import sources
Hotai	Las Vegas, NV	***	***	***	***	***
Ikea	Pratteln, BL	***	***	***	***	***
Imaginarium	W. Long Branch, NJ	***	***	***	***	***
Jonathan Louis	Los Angeles, CA	***	***	***	***	***
J Squared	Greenfield, IN	***	***	***	***	***
Keetsa	Berkeley, CA	***	***	***	***	***
Kittrich	Pomona, CA	***	***	***	***	***
Lakewood/Milliard	Lakewood, NJ	***	***	***	***	***
Live and Sleep	Las Vegas, NV	***	***	***	***	***
Lull	Goleta, CA	***	***	***	***	***
Magniflex	Miami, FL	***	***	***	***	***
Mark's Mattress	Evansville, IN	***	***	***	***	***
Medical Depot	Port Washington, NY	***	***	***	***	***
Mellow	San Leandro, CA	***	***	***	***	***
Milton Greens	Jurupa Valley, CA	***	***	***	***	***
New Era	Houston, TX	***	***	***	***	***
New India	Milpitas, CA	***	***	***	***	***
Night and Day	Vancouver, WA	***	***	***	***	***
NTG	Franklin Square, NY	***	***	***	***	***
Palliser	Saltillo Coahuila, MX	***	***	***	***	***
PPJ	Natick, MA	***	***	***	***	***
Primo	Montreal, QC	***	***	***	***	***
Purepedic	Trujillo Alto, PR	***	***	***	***	***
Resident Home	Jeffersonville, IN	***	***	***	***	***
Resource	New York, NY	***	***	***	***	***
Rize	Solon, OH	***	***	***	***	***
Sarton	Carolina, PR	***	***	***	***	***
Stork Craft	Las Vegas, NV	***	***	***	***	***
Sunrise	Fredericksburg, VA	***	***	***	***	***
TruRem	Lake Placid, FL	***	***	***	***	***
Universal	South Deerfield, MA	***	***	***	***	***
University	Garland, TX	***	***	***	***	***
Ureblock	Zapopan, JA	***	***	***	***	***
Vi-Spring	Las Vegas, NV	***	***	***	***	***
Walmart	Bentonville, AR	***	***	***	***	***
Williams-Sonoma	San Francisco, CA	***	***	***	***	***
Zinus	Tracy, CA	***	***	***	***	***
All firms	Various	100.0	100.0	100.0	100.0	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 "---".

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

U.S. imports

Table IV-2 and figure IV-1 present data for U.S. imports of mattresses. U.S. imports of mattresses from all sources combined increased by 9.5 percent in terms of quantity from 2020 to 2023. The average unit value of such imports increased from 2021 to 2022 before decreasing in 2023 to a level that was 7.0 percent lower than in 2021. The largest sources of U.S. imports in 2023 were Indonesia and Mexico (24.4 percent and 23.2 percent of total U.S. imports, respectively).

Imports from the 12 sources subject to the current antidumping duty investigations increased by 17.7 percent in terms of quantity from 2021 to 2023. The average unit value of subject imports increased by 7.9 percent from 2021 to 2022, but decreased by 15.3 percent from 2022 to 2023 for an overall decline of 8.6 percent from 2021 to 2023. The largest sources among these 12 countries in 2023 were Mexico and Burma (23.2 percent and 13.3 percent of total U.S. imports, respectively).

As discussed in Part I, Commerce made a preliminary negative (de minimis) determination of countervailable subsidies for producers and exporters of mattresses from Indonesia in these investigations.⁶ U.S. imports from Indonesia increased by 15.3 percent in terms of quantity from 2021 to 2022, but decreased by 9.4 percent from 2022 to 2023 to a level that was 4.5 percent higher than in 2021. The average unit value of imports from Indonesia decreased by 10.2 percent from 2021 to 2023.

⁶ 89 FR 57, January 2, 2024.

U.S. imports of mattresses from nonsubject sources decreased by 29.2 percent in terms of quantity from 2020 to 2021, before increasing by 31.0 percent from 2021 to 2022, for an overall decline of 7.3 percent from 2021 to 2023. The average unit value of such imports increased from 2021 to 2022 before decreasing in 2023 to a level that was 2.7 percent higher than in 2021.

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.^{7 8}

⁷ Appendix 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.

⁸ Import data presented in this report are based on imports reported under nine 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. 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.”

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

Quantity in units

Source	Measure	2021	2022	2023
Bosnia and Herzegovina	Quantity	2,276	209,547	115,440
Bulgaria	Quantity	556,291	243,958	17,277
Burma	Quantity	11,292	155,943	2,143,150
India	Quantity	227,291	269,256	158,247
Indonesia	Quantity	3,745,766	4,318,186	3,912,557
Italy	Quantity	219,877	96,641	29,596
Kosovo	Quantity	984,783	1,582,906	1,241,773
Mexico	Quantity	3,160,589	3,359,568	3,719,139
Philippines	Quantity	374,187	412,669	377,526
Poland	Quantity	370,336	553,426	195,109
Slovenia	Quantity	230,672	225,314	9,276
Spain	Quantity	479,638	461,827	218,322
Taiwan	Quantity	1,499,615	1,489,028	1,328,871
Subject sources	Quantity	11,862,613	13,378,269	13,466,283
Subject sources less Indonesia	Quantity	8,116,847	9,060,083	9,553,726
Nonsubject sources	Quantity	2,800,757	1,982,571	2,597,211
Nonsubject sources plus Indonesia	Quantity	6,546,523	6,300,757	6,509,768
All import sources	Quantity	14,663,370	15,360,840	16,063,494

Table continued.

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

Value in 1,000 dollars

Source	Measure	2021	2022	2023
Bosnia and Herzegovina	Value	417	26,589	9,979
Bulgaria	Value	43,527	22,572	1,503
Burma	Value	1,087	20,147	154,665
India	Value	28,581	27,929	14,690
Indonesia	Value	398,031	456,518	373,335
Italy	Value	34,467	19,002	8,570
Kosovo	Value	102,135	149,793	95,510
Mexico	Value	291,992	385,158	438,542
Philippines	Value	30,601	32,467	32,700
Poland	Value	14,201	41,219	8,785
Slovenia	Value	25,770	24,480	904
Spain	Value	63,501	62,165	25,771
Taiwan	Value	180,742	172,203	86,874
Subject sources	Value	1,215,052	1,440,241	1,251,829
Subject sources less Indonesia	Value	817,021	983,723	878,495
Nonsubject sources	Value	202,605	156,864	193,002
Nonsubject sources plus Indonesia	Value	600,636	613,381	566,337
All import sources	Value	1,417,657	1,597,104	1,444,832

Table continued.

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

Unit value in dollars per unit

Source	Measure	2021	2022	2023
Bosnia and Herzegovina	Unit value	183	127	86
Bulgaria	Unit value	78	93	87
Burma	Unit value	96	129	72
India	Unit value	126	104	93
Indonesia	Unit value	106	106	95
Italy	Unit value	157	197	290
Kosovo	Unit value	104	95	77
Mexico	Unit value	92	115	118
Philippines	Unit value	82	79	87
Poland	Unit value	38	74	45
Slovenia	Unit value	112	109	97
Spain	Unit value	132	135	118
Taiwan	Unit value	121	116	65
Subject sources	Unit value	102	108	93
Subject sources less Indonesia	Unit value	101	109	92
Nonsubject sources	Unit value	72	79	74
Nonsubject sources plus Indonesia	Unit value	92	97	87
All import sources	Unit value	97	104	90

Table continued.

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

Share in percent

Source	Measure	2021	2022	2023
Bosnia and Herzegovina	Share of quantity	0.0	1.4	0.7
Bulgaria	Share of quantity	3.8	1.6	0.1
Burma	Share of quantity	0.1	1.0	13.3
India	Share of quantity	1.6	1.8	1.0
Indonesia	Share of quantity	25.5	28.1	24.4
Italy	Share of quantity	1.5	0.6	0.2
Kosovo	Share of quantity	6.7	10.3	7.7
Mexico	Share of quantity	21.6	21.9	23.2
Philippines	Share of quantity	2.6	2.7	2.4
Poland	Share of quantity	2.5	3.6	1.2
Slovenia	Share of quantity	1.6	1.5	0.1
Spain	Share of quantity	3.3	3.0	1.4
Taiwan	Share of quantity	10.2	9.7	8.3
Subject sources	Share of quantity	80.9	87.1	83.8
Subject sources less Indonesia	Share of quantity	55.4	59.0	59.5
Nonsubject sources	Share of quantity	19.1	12.9	16.2
Nonsubject sources plus Indonesia	Share of quantity	44.6	41.0	40.5
All import sources	Share of quantity	100.0	100.0	100.0

Table continued.

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

Share in percent

Source	Measure	2021	2022	2023
Bosnia and Herzegovina	Share of value	0.0	1.7	0.7
Bulgaria	Share of value	3.1	1.4	0.1
Burma	Share of value	0.1	1.3	10.7
India	Share of value	2.0	1.7	1.0
Indonesia	Share of value	28.1	28.6	25.8
Italy	Share of value	2.4	1.2	0.6
Kosovo	Share of value	7.2	9.4	6.6
Mexico	Share of value	20.6	24.1	30.4
Philippines	Share of value	2.2	2.0	2.3
Poland	Share of value	1.0	2.6	0.6
Slovenia	Share of value	1.8	1.5	0.1
Spain	Share of value	4.5	3.9	1.8
Taiwan	Share of value	12.7	10.8	6.0
Subject sources	Share of value	85.7	90.2	86.6
Subject sources less Indonesia	Share of value	57.6	61.6	60.8
Nonsubject sources	Share of value	14.3	9.8	13.4
Nonsubject sources plus Indonesia	Share of value	42.4	38.4	39.2
All import sources	Share of value	100.0	100.0	100.0

Table continued.

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

Ratio in percent; ratios represent the ratio to U.S. production

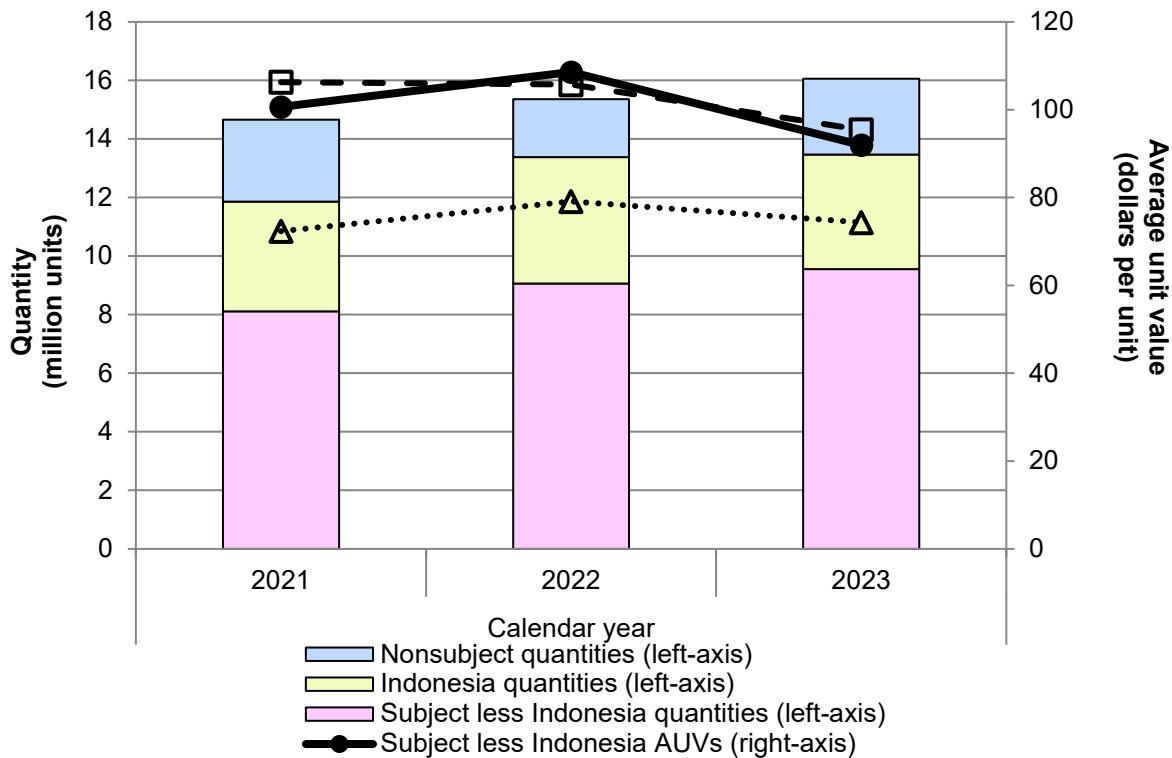
Source	Measure	2021	2022	2023
Bosnia and Herzegovina	Ratio	0.0	1.3	0.7
Bulgaria	Ratio	2.9	1.5	0.1
Burma	Ratio	0.1	1.0	13.7
India	Ratio	1.2	1.7	1.0
Indonesia	Ratio	19.3	26.8	25.0
Italy	Ratio	1.1	0.6	0.2
Kosovo	Ratio	5.1	9.8	7.9
Mexico	Ratio	16.3	20.9	23.7
Philippines	Ratio	1.9	2.6	2.4
Poland	Ratio	1.9	3.4	1.2
Slovenia	Ratio	1.2	1.4	0.1
Spain	Ratio	2.5	2.9	1.4
Taiwan	Ratio	7.7	9.2	8.5
Subject sources	Ratio	61.1	83.0	86.0
Subject sources less Indonesia	Ratio	41.8	56.2	61.0
Nonsubject sources	Ratio	14.4	12.3	16.6
Nonsubject sources plus Indonesia	Ratio	33.7	39.1	41.6
All import sources	Ratio	75.5	95.3	102.5

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 May 16, 2024. 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 "---".

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

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 May 16, 2024. Imports are based on the imports for consumption data series. Value data reflect landed duty-paid values.

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

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. The data include imports reported by ***. As indicated previously in Part III of this report, *** U.S. producers reported that MiBs accounted for 100.0 percent of U.S. shipments of their domestically produced mattresses and 100.0 percent of their U.S. shipments of subject imports during 2021-23.

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

Quantity in units; ratio in percent

Source	Measure	2021	2022	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	***	***	***
Subject sources less Indonesia	Quantity	***	***	***
Nonsubject sources	Quantity	***	***	***
Nonsubject sources plus Indonesia	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	***	***	***
Subject sources less Indonesia	Ratio	***	***	***
Nonsubject sources	Ratio	***	***	***
Nonsubject sources plus Indonesia	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 from data shown in this table (numerators) and in table IV-2 (denominators).

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Negligibility

The statute requires that an investigation be terminated without an injury determination if imports of the subject merchandise are found to be negligible.⁹ 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.¹⁰

Table IV-4 presents information on imports from the subject countries based on both unadjusted and adjusted official import statistics in the most recent 12-month period preceding the filing of the petitions (i.e., July 2022 through June 2023). Based on unadjusted official import statistics, 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.

Based on adjusted official import statistics, 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 less than 3 percent of total imports in this period, but these sources collectively accounted for *** percent of adjusted imports in this period.¹¹

⁹ 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)).

¹⁰ Section 771 (24) of the Act (19 U.S.C. § 1677(24)).

¹¹ The quantities of U.S. imports presented are based on official U.S. import statistics for 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, adjusted to: (1) add reported in-scope imports under HTS numbers other than those listed above based on Commission questionnaire responses; (2) subtract reported out-of-scope imports included in the HTS numbers listed above based

(continued...)

Table IV-4

Mattresses: U.S. imports in the twelve-month period preceding the filing of the petitions, 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	***	***	***
Subject sources less Indonesia	8,030,234	59.8	11.0	***	***	***
Nonsubject sources	1,762,756	13.1	NA	***	***	NA
Nonsubject sources plus Indonesia	5,409,167	40.2	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 May 16, 2024, adjusted to: (1) add reported in-scope imports under HTS numbers other than those listed above based on data submitted in response to Commission questionnaires; (2) subtract out reported out-of-scope imports included in the HTS numbers listed above based on data submitted in response to Commission questionnaires; and, (3) remove merchandise certified as out-of-scope by virtue of a "No" questionnaire response to Commission questionnaires using proprietary, Census-edited Customs import records. 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 "---".

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

on Commission questionnaire responses; and, (3) subtract merchandise certified as out-of-scope in response to Commission questionnaires using proprietary, Census-edited Customs import records.

Critical circumstances

On May 15, 2024, Commerce published its final determinations that “critical circumstances” exist with regard to imports of mattresses from Bosnia and Herzegovina, Burma, Italy, Philippines, and Taiwan.¹² In these investigations, if both Commerce and the Commission make affirmative final critical circumstances determinations, certain subject imports may be subject to antidumping duties retroactive by 90 days from March 1, 2024, the publication date of Commerce’s preliminary affirmative LTFV determinations.¹³

Bosnia and Herzegovina

Commerce’s affirmative final antidumping critical circumstances determination with respect to Bosnia and Herzegovina applies to all producers of mattresses in Bosnia and Herzegovina.¹⁴ Data on monthly U.S. imports of mattresses from Bosnia and Herzegovina that are subject to Commerce’s final affirmative antidumping critical circumstances determination are presented in table IV-5 and figure IV-2. The monthly import data for the six months before and after the filing of the petition on July 28, 2023 (February 2023-July 2023 and August 2023-January 2024) show that U.S. imports from Bosnia and Herzegovina during the cumulative six-month period after the filing of the petition were 226.7 percent higher than during the cumulative six-month period prior to the filing of the petition.

¹² 89 FR 42448 (Bosnia and Herzegovina), 89 FR 42427 (Burma), 89 FR 42429 (Italy), 89 FR 42432 (Philippines), and 89 FR 42439 (Taiwan), May 15, 2024, referenced in app. A. When petitioners file timely allegations of critical circumstances, Commerce examines whether there is a reasonable basis to believe or suspect that (1) either there is a history of dumping and material injury by reason of dumped imports in the United States or elsewhere of the subject merchandise, or the person by whom, or for whose account, the merchandise was imported knew or should have known that the exporter was selling the subject merchandise at LTFV and that there was likely to be material injury by reason of such sales; and (2) there have been massive imports of the subject merchandise over a relatively short period.

¹³ 89 FR 15161, March 1, 2024; 89 FR 15149, March 1, 2024; 89 FR 15143, March 1, 2024; 89 FR 15146, March 1, 2024; and 89 FR 15129, March 1, 2024.

¹⁴ 89 FR 42448, May 15, 2024.

Table IV-5

Mattresses: U.S. imports from Bosnia and Herzegovina subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by month

Quantity in units

Month	Relation to petition	Quantity
February 2023	Before	3,865
March 2023	Before	2,354
April 2023	Before	17,722
May 2023	Before	3,105
June 2023	Before	2,314
July 2023	Before	4,337
August 2023	After	7,654
September 2023	After	7,326
October 2023	After	17,240
November 2023	After	26,872
December 2023	After	20,583
January 2024	After	30,423

Table continued.

Table IV-5 Continued

Mattresses: U.S. imports from Bosnia and Herzegovina subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by differing number of months before and after the filing of the petition

Quantity in units

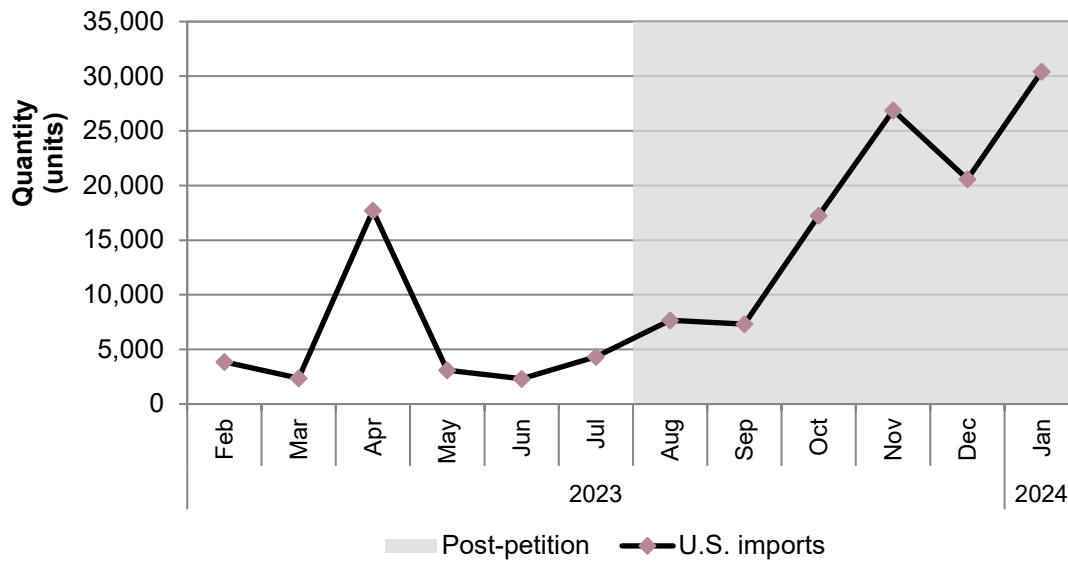
Comparison pre-post petition period	Cumulative before period quantity	Cumulative after period quantity	Difference in percent
1 month	4,337	7,654	76.5
2 months	6,651	14,980	125.2
3 months	9,756	32,220	230.3
4 months	27,478	59,092	115.1
5 months	29,832	79,675	167.1
6 months	33,697	110,098	226.7

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 May 16, 2024. Imports are based on the imports for consumption data series.

Note: The Commerce final affirmative antidumping duty critical circumstances determination for Bosnia and Herzegovina applies to all producers from Bosnia and Herzegovina.

Figure IV-2

Mattresses: U.S. imports from Bosnia and Herzegovina subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, 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 May 16, 2024. Imports are based on the imports for consumption data series.

Note: The Commerce final affirmative antidumping duty critical circumstances determination for Bosnia and Herzegovina applies to all producers from Bosnia and Herzegovina.

Monthly data on U.S. importers' inventories of mattresses imported from Bosnia and Herzegovina are presented in table IV-6.¹⁵ Monthly inventories of mattresses imported from Bosnia and Herzegovina held by U.S. importers declined steadily from *** mattresses on July 31, 2023, to *** mattresses on December 31, 2023. U.S. importers reported *** inventories of mattresses imported from Bosnia and Herzegovina on January 31, 2024 compared with *** mattresses held on January 31, 2023.

Table IV-6

Mattresses: U.S. importers' U.S. inventories of imports from Bosnia and Herzegovina for analysis in relation to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by date

Quantity in units; index in percent

Date	Quantity	Index
July 31, 2023	***	***
August 31, 2023	***	***
September 30, 2023	***	***
October 31, 2023	***	***
November 30, 2023	***	***
December 31, 2023	***	***
January 31, 2024	***	***

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

Note: Index based on end of period inventories on July 31, 2023, equal to 100.0 percent. The Commerce final affirmative antidumping duty critical circumstances determination for Bosnia and Herzegovina applies to all producers from Bosnia and Herzegovina.

Burma

Commerce's affirmative final antidumping critical circumstances determination with respect to Burma applies to all producers of mattresses in Burma.¹⁶ Data on monthly U.S. imports of mattresses from Burma that are subject to Commerce's final affirmative antidumping critical circumstances determination are presented in table IV-7 and figure IV-3. The monthly import data for the six months before and after the filing of the petition on July 28, 2023 (February 2023-July 2023 and August 2023-January 2024) show that U.S. imports from Burma during the cumulative six-month period after the filing of the petition were 101.6 percent higher than during the cumulative six-month period prior to the filing of the petition.

¹⁵ Inventory data presented are compiled from data submitted in response to Commission questionnaires. Two U.S. importers of mattresses from Bosnia and Herzegovina accounted for *** percent of total U.S. imports of mattresses from Bosnia and Herzegovina during 2023.

¹⁶ 89 FR 42427, May 15, 2024.

Table IV-7

Mattresses: U.S. imports from Burma subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by month

Month	Relation to petition	Quantity
February 2023	Before	37,824
March 2023	Before	61,140
April 2023	Before	103,206
May 2023	Before	146,296
June 2023	Before	133,500
July 2023	Before	230,154
August 2023	After	153,344
September 2023	After	262,228
October 2023	After	289,666
November 2023	After	368,210
December 2023	After	310,083
January 2024	After	52,215

Table continued.

Table IV-7 Continued

Mattresses: U.S. imports from Burma subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by differing number of months before and after the filing of the petition

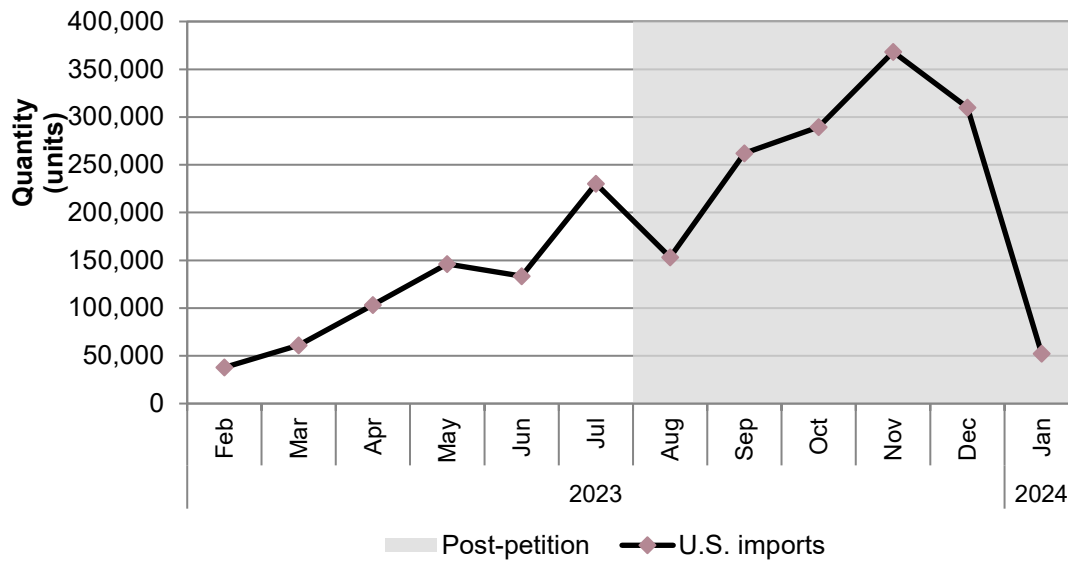
Comparison pre-post petition period	Cumulative before period quantity	Cumulative after period quantity	Difference in percent
1 month	230,154	153,344	(33.4)
2 months	363,654	415,572	14.3
3 months	509,950	705,238	38.3
4 months	613,156	1,073,448	75.1
5 months	674,296	1,383,531	105.2
6 months	712,120	1,435,746	101.6

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 May 16, 2024. Imports are based on the imports for consumption data series.

Note: The Commerce final affirmative antidumping duty critical circumstances determination for Burma applies to all producers from Burma.

Figure IV-3

Mattresses: U.S. imports from Burma subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, 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 May 16, 2024. Imports are based on the imports for consumption data series.

Note: The Commerce final affirmative antidumping duty critical circumstances determination for Burma applies to all producers from Burma.

Monthly data on U.S. importers' inventories of mattresses imported from Burma are presented in table IV-8.¹⁷ Monthly inventories of mattresses imported from Burma held by U.S. importers fluctuated upward from *** mattresses on July 31, 2023, to *** mattresses on January 31, 2024. Inventories of U.S. imports from Burma were higher on January 31, 2024, compared with *** mattresses held on January 31, 2023.

Table IV-8

Mattresses: U.S. importers' U.S. inventories of imports from Burma for analysis in relation to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by date

Quantity in units; index in percent

Date	Quantity	Index
July 31, 2023	***	***
August 31, 2023	***	***
September 30, 2023	***	***
October 31, 2023	***	***
November 30, 2023	***	***
December 31, 2023	***	***
January 31, 2024	***	***

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

Note: Index based on end of period inventories on July 31, 2023, equal to 100.0 percent. The Commerce final affirmative antidumping duty critical circumstances determination for Burma applies to all producers from Burma.

Italy

Commerce's affirmative final antidumping critical circumstances determination with respect to Italy applies to all producers of mattresses in Italy.¹⁸ Data on monthly U.S. imports of mattresses from Italy that are subject to Commerce's final affirmative antidumping critical circumstances determination are presented in table IV-9 and figure IV-4. The monthly import data for the six months before and after the filing of the petition on July 28, 2023 (February 2023-July 2023 and August 2023-January 2024) show that U.S. imports from Italy during the cumulative six-month period after the filing of the petition were 2.7 percent higher than during the cumulative six-month period prior to the filing of the petition.

¹⁷ Inventory data presented are compiled from data submitted in response to Commission questionnaires. Eight U.S. importers of mattresses from Burma accounted for *** percent of total U.S. imports of mattresses from Burma during 2023.

¹⁸ 89 FR 42429, May 15, 2024.

Table IV-9

Mattresses: U.S. imports from Italy subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by month

Quantity in units

Month	Relation to petition	Quantity
February 2023	Before	3,476
March 2023	Before	2,193
April 2023	Before	1,467
May 2023	Before	1,452
June 2023	Before	3,036
July 2023	Before	1,704
August 2023	After	3,010
September 2023	After	1,718
October 2023	After	2,240
November 2023	After	3,125
December 2023	After	2,258
January 2024	After	1,339

Table continued.

Table IV-9 Continued

Mattresses: U.S. imports from Italy subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by differing number of months before and after the filing of the petition

Quantity in units

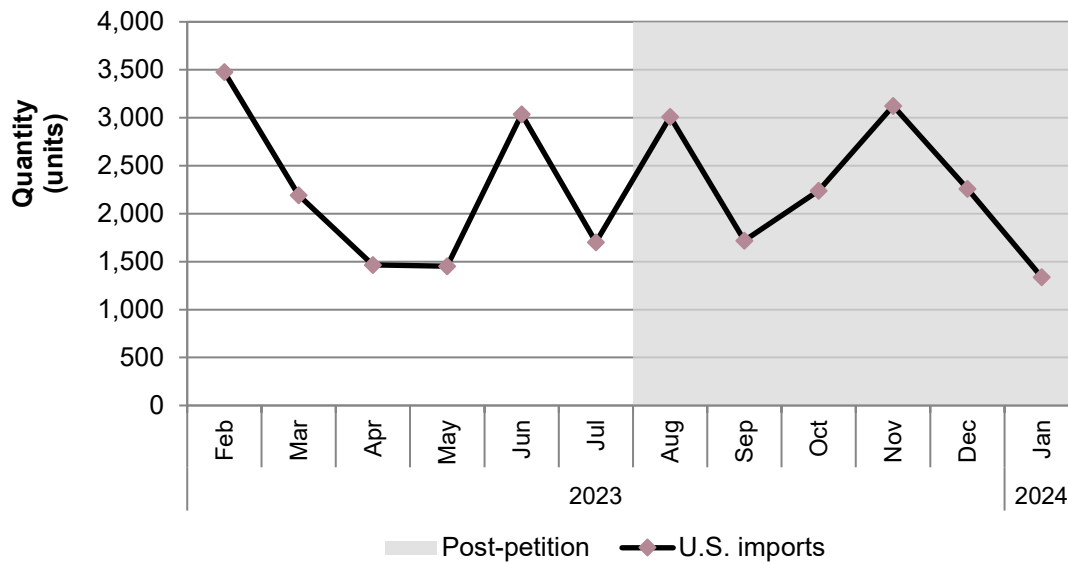
Comparison pre-post petition period	Cumulative before period quantity	Cumulative after period quantity	Difference in percent
1 month	1,704	3,010	76.6
2 months	4,740	4,728	(0.3)
3 months	6,192	6,968	12.5
4 months	7,659	10,093	31.8
5 months	9,852	12,351	25.4
6 months	13,328	13,690	2.7

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 May 16, 2024. Imports are based on the imports for consumption data series.

Note: The Commerce final affirmative antidumping duty critical circumstances determination for Italy applies to all producers from Italy.

Figure IV-4

Mattresses: U.S. imports from Italy subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, 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 May 16, 2024. Imports are based on the imports for consumption data series.

Note: The Commerce final affirmative antidumping duty critical circumstances determination for Italy applies to all producers from Italy.

Monthly data on U.S. importers' inventories of mattresses imported from Italy are presented in table IV-10. Monthly inventories of mattresses imported from Italy held by U.S. importers declined steadily from 20,625 mattresses on July 31, 2023, to 17,372 mattresses on September 30, 2023, before increasing to 21,173 mattresses on December 31, 2023. Inventories held by U.S. importers on January 31, 2024, were 7.2 percent lower at 19,131 mattresses than were held on July 31, 2023. Inventories of U.S. imports from Italy were also lower on January 31, 2024, compared with 25,994 mattresses held on January 31, 2023.

Table IV-10

Mattresses: U.S. importers' U.S. inventories of imports from Italy for analysis in relation to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by date

Quantity in units; index in percent

Date	Quantity	Index
July 31, 2023	20,625	100.0
August 31, 2023	20,282	98.3
September 30, 2023	17,372	84.2
October 31, 2023	17,738	86.0
November 30, 2023	20,457	99.2
December 31, 2023	21,173	102.7
January 31, 2024	19,131	92.8

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

Note: Index based on end of period inventories on July 31, 2023, equal to 100.0 percent. The Commerce final affirmative antidumping duty critical circumstances determination for Italy applies to all producers from Italy.

Philippines

Commerce's affirmative final antidumping critical circumstances determination with respect to the Philippines applies to all producers of mattresses in the Philippines.¹⁹ Data on monthly U.S. imports of mattresses from the Philippines that are subject to Commerce's final affirmative antidumping critical circumstances determination are presented in table IV-11 and figure IV-5. The monthly import data for the six months before and after the filing of the petition on July 28, 2023 (February 2023-July 2023 and August 2023-January 2024) show that U.S. imports from the Philippines during the cumulative six-month period after the filing of the petition were 43.5 percent higher than during the cumulative six-month period prior to the filing of the petition.

¹⁹ 89 FR 42432, May 15, 2024.

Table IV-11

Mattresses: U.S. imports from Philippines subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by month

Quantity in units

Month	Relation to petition	Quantity
February 2023	Before	10,553
March 2023	Before	18,725
April 2023	Before	29,862
May 2023	Before	23,882
June 2023	Before	34,329
July 2023	Before	35,275
August 2023	After	42,186
September 2023	After	26,665
October 2023	After	45,620
November 2023	After	45,316
December 2023	After	46,381
January 2024	After	12,848

Table continued.

Table IV-11 Continued

Mattresses: U.S. imports from Philippines subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by differing number of months before and after the filing of the petition

Quantity in units

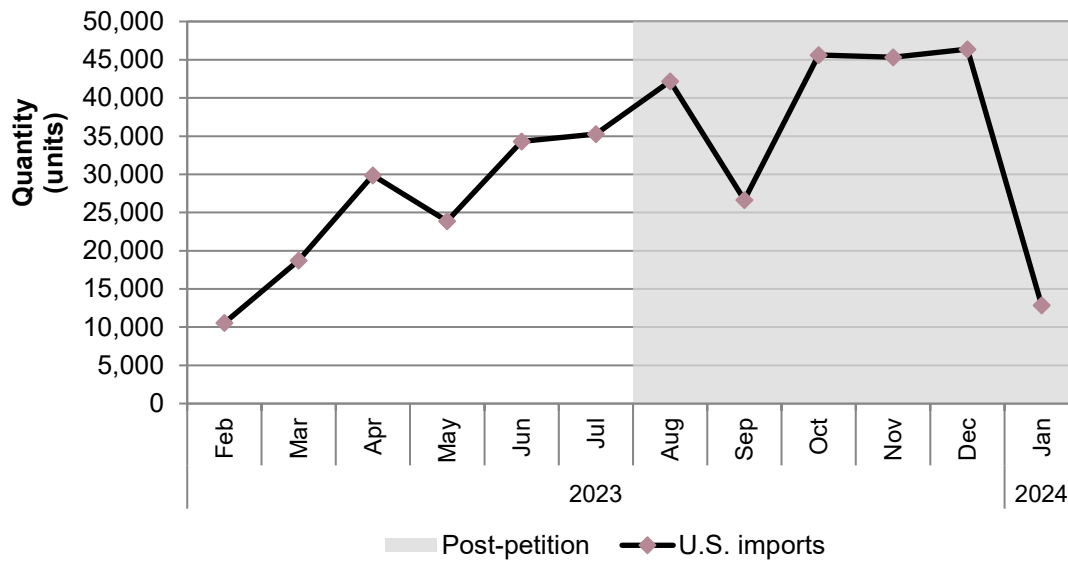
Comparison pre-post petition period	Cumulative before period quantity	Cumulative after period quantity	Difference in percent
1 month	35,275	42,186	19.6
2 months	69,604	68,851	(1.1)
3 months	93,486	114,471	22.4
4 months	123,348	159,787	29.5
5 months	142,073	206,168	45.1
6 months	152,626	219,016	43.5

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 May 16, 2024. Imports are based on the imports for consumption data series.

Note: The Commerce final affirmative antidumping duty critical circumstances determination for Philippines applies to all producers from Philippines.

Figure IV-5

Mattresses: U.S. imports from Philippines subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, 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 May 16, 2024. Imports are based on the imports for consumption data series.

Note: The Commerce final affirmative antidumping duty critical circumstances determination for Philippines applies to all producers from Philippines.

Monthly data on U.S. importers' inventories of mattresses imported from the Philippines are presented in table IV-12. Monthly inventories of mattresses imported from the Philippines held by U.S. importers increased steadily from *** mattresses on July 31, 2023, to *** mattresses on December 31, 2023, before declining to *** mattresses on January 31, 2024, a level that was *** percent higher than the level held on July 31, 2023. Inventories of U.S. imports from the Philippines were higher on January 31, 2024, compared with *** mattresses held on January 31, 2023.

Table IV-12

Mattresses: U.S. importers' U.S. inventories of imports from Philippines for analysis in relation to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by date

Quantity in units; index in percent

Date	Quantity	Index
July 31, 2023	***	***
August 31, 2023	***	***
September 30, 2023	***	***
October 31, 2023	***	***
November 30, 2023	***	***
December 31, 2023	***	***
January 31, 2024	***	***

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

Note: Index based on end of period inventories on July 31, 2023, equal to 100.0 percent. The Commerce final affirmative antidumping duty critical circumstances determination for Philippines applies to all producers from Philippines.

Taiwan

Commerce's affirmative final antidumping critical circumstances determination with respect to Taiwan applies to producers/exporters Fuyue Mattress Industry Co., Ltd., Star Seeds Co., Ltd., and Yong Yi Cheng Co. in Taiwan.²⁰ Data on monthly U.S. imports of mattresses from Taiwan that are subject to Commerce's final affirmative antidumping critical circumstances determination are presented in table IV-13 and figure IV-6. The monthly import data for the six months before and after the filing of the petition on July 28, 2023 (February 2023-July 2023 and August 2023-January 2024) show that U.S. imports from Taiwan during the cumulative six-month period after the filing of the petition were *** percent lower than during the cumulative six-month period prior to the filing of the petition.

²⁰ 89 FR 42439, May 15, 2024.

Table IV-13

Mattresses: U.S. imports from Taiwan subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by month

Quantity in units

Month	Relation to petition	Quantity
February 2023	Before	***
March 2023	Before	***
April 2023	Before	***
May 2023	Before	***
June 2023	Before	***
July 2023	Before	***
August 2023	After	***
September 2023	After	***
October 2023	After	***
November 2023	After	***
December 2023	After	***
January 2024	After	***

Table continued.

Table IV-13 Continued

Mattresses: U.S. imports from Taiwan subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by differing number of months before and after the filing of the petition

Quantity in units

Comparison pre-post petition period	Cumulative before period quantity	Cumulative after period quantity	Difference in percent
1 month	***	***	***
2 months	***	***	***
3 months	***	***	***
4 months	***	***	***
5 months	***	***	***
6 months	***	***	***

Source: Compiled from proprietary, Census-edited Customs records 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 March 7, 2024. Imports are based on the imports for consumption data series.

Note: The Commerce final affirmative antidumping duty critical circumstances determination for Taiwan applies to Fuyue Mattress Industry, Star Seeds, and Yong Yi Cheng.

Figure IV-6

Mattresses: U.S. imports from Taiwan subject to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by month

* * * * *

Source: Compiled from proprietary, Census-edited Customs records 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 April 8, 2024. Imports are based on the imports for consumption data series.

Note: The Commerce final affirmative antidumping duty critical circumstances determination for Taiwan applies to Fuyue Mattress Industry, Star Seeds, and Yong Yi Cheng.

Monthly data on U.S. importers' inventories of mattresses imported from Taiwan that are subject to Commerce's affirmative critical circumstances determination are presented in table IV-14.²¹ Monthly inventories of mattresses imported from such producers in Taiwan and held by U.S. importers decreased steadily from 10,726 mattresses on July 31, 2023, to 3,641 mattresses on January 31, 2024, a level that was 66.1 percent lower than the level held on July 31, 2023. Inventories of U.S. imports from Taiwan from such producers were also lower on January 31, 2024, compared with 23,765 mattresses held on January 31, 2023.

Table IV-14

Mattresses: U.S. importers' U.S. inventories of imports from Taiwan for analysis in relation to final affirmative Commerce critical circumstances determination in the antidumping duty investigation, by date

Quantity in units; index in percent

Date	Quantity	Index
July 31, 2023	10,726	100.0
August 31, 2023	10,047	93.7
September 30, 2023	9,782	91.2
October 31, 2023	8,513	79.4
November 30, 2023	7,730	72.1
December 31, 2023	6,409	59.8
January 31, 2024	3,641	33.9

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

Note: Index based on end of period inventories on July 31, 2023, equal to 100.0 percent. The Commerce final affirmative antidumping duty critical circumstances determination for Taiwan applies to Fuyue Mattress Industry, Star Seeds, and Yong Yi Cheng.

²¹ Inventory data presented are compiled from data submitted in response to Commission questionnaires. Of the 25 responding U.S. importers of mattresses from Taiwan, 9 firms were identified as having imported mattresses from Taiwan that were produced by Fuyue Mattress Industry, Star Seeds, or Yong Yi Cheng. These nine firms' imports of mattresses from Taiwan accounted for *** percent of total U.S. imports of mattresses from Taiwan during 2023.

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 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

U.S. shipments by packaging format (MiB and FPM)

Table IV-15 and figure IV-7 present information on U.S. producers' and U.S. importers' U.S. shipments by packaging format (i.e., "Mattress-in-a-box" ("MiB") or "non-MiB" mattresses (also referred to as "flat-packed" mattresses ("FPM"))).²²

U.S. producers shipped mattresses in both packaging formats, with FPMs comprising almost two-thirds of U.S. producers' U.S. shipments in 2023. Shipments of imports from the 12 sources subject to these antidumping duty investigations were nearly entirely MiBs, shipments of imports from Indonesia were likewise nearly entirely MiBs, and shipments of imports from other sources were mostly MiBs. Nearly all reported FPM shipments in the United States in 2023 were made by U.S. producers; whereas less than one-half of all reported MiB shipments in the United States in 2023 were made by the 12 importers subject to these antidumping duty investigations, less than one-quarter were made by importers from Indonesia, less than one percent were made by importers from other sources, and more than one-third of all reported MiB shipments were made by U.S. producers.

²² 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. These mattresses may be referred to by a variety of names, including "mattresses in a box", "MiBs" or "bed in a box." FPMs (or "non-MiBs") are all mattresses not covered by the definition of MiB above. They include mattresses of any size, with or without innersprings, that are not both rolled and compressed. These mattresses may or may not be compressed. Detailed information on MiB and FPM shipments is presented in appendix F.

Table IV-15**Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and packaging format, 2023**

Quantity in units

Source	MiB	FPM	All packaging formats
U.S. producers	5,409,565	9,642,886	15,052,451
Bosnia and Herzegovina	***	***	***
Bulgaria	***	***	***
Burma	***	***	***
India	***	***	185,341
Indonesia	***	***	***
Italy	95,386	18,018	113,404
Kosovo	***	***	***
Mexico	2,762,922	342,941	3,105,863
Philippines	***	***	***
Poland	***	***	***
Slovenia	***	***	***
Spain	***	***	***
Taiwan	***	***	116,365
Subject sources	***	***	10,111,624
Subject sources less Indonesia	***	***	***
Nonsubject sources	***	***	173,628
Nonsubject sources plus Indonesia	***	***	***
All import sources	9,833,472	451,780	10,285,252
All sources	15,243,037	10,094,666	25,337,703

Table continued.

Table IV-15 Continued

Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and packaging format, 2023

Share across in percent

Source	MiB	FPM	All packaging formats
U.S. producers	35.9	64.1	100.0
Bosnia and Herzegovina	***	***	100.0
Bulgaria	***	***	100.0
Burma	***	***	100.0
India	***	***	100.0
Indonesia	***	***	100.0
Italy	84.1	15.9	100.0
Kosovo	***	***	100.0
Mexico	89.0	11.0	100.0
Philippines	***	***	100.0
Poland	***	***	100.0
Slovenia	***	***	100.0
Spain	***	***	100.0
Taiwan	***	***	100.0
Subject sources	***	***	100.0
Subject sources less Indonesia	***	***	100.0
Nonsubject sources	***	***	100.0
Nonsubject sources plus Indonesia	***	***	100.0
All import sources	95.6	4.4	100.0
All sources	60.2	39.8	100.0

Table continued.

Table IV-15 Continued

Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and packaging format, 2023

Share down in percent

Source	MiB	FPM	All packaging formats
U.S. producers	35.5	95.5	59.4
Bosnia and Herzegovina	***	***	***
Bulgaria	***	***	***
Burma	***	***	***
India	***	***	0.7
Indonesia	***	***	***
Italy	0.6	0.2	0.4
Kosovo	***	***	***
Mexico	18.1	3.4	12.3
Philippines	***	***	***
Poland	***	***	***
Slovenia	***	***	***
Spain	***	***	***
Taiwan	***	***	0.5
Subject sources	***	***	39.9
Subject sources less Indonesia	***	***	***
Nonsubject sources	***	***	0.7
Nonsubject sources plus Indonesia	***	***	***
All import sources	64.5	4.5	40.6
All sources	100.0	100.0	100.0

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 "---".

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Figure IV-7

Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and packaging format, 2023

* * * * *

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

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

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

U.S. shipments by type

Table IV-16 and figure IV-8 present information on U.S. producers' and U.S. importers' U.S. shipments by mattress type (i.e., innerspring, non-innerspring, and hybrid).²³ U.S. producers shipped all three types of mattresses, with innerspring mattresses comprising approximately one-half of U.S. producers' U.S. shipments in 2023 and non-innerspring mattresses comprising approximately one-third. U.S. importers from the combined 12 sources subject to the antidumping duty investigations also shipped all three types of mattresses, with non-innerspring mattresses accounting for a majority of the U.S. shipments made by these importers in 2023 and innerspring mattresses comprising about one-quarter. U.S. importers from Indonesia also shipped all three types of mattresses, with non-innerspring mattresses accounting for a large majority of the U.S. shipments made by these importers in 2023. Shipments of imports from other sources were similarly mostly non-innerspring mattresses. The majority of all shipments in the United States of both innerspring and hybrid mattresses in 2023 were made by U.S. producers; whereas a slight majority of all shipments in the United States of non-innerspring mattresses were made by U.S. importers.

²³ "Innerspring mattresses" are mattresses that contain innersprings, which are a series of metal springs joined together in sizes that correspond to the dimensions of finished mattresses. Innersprings may be comprised of wrapped coils or open/non-wrapped coils. Wrapped innerspring coils consist of coils that are individually encased in a nonwoven or woven material in rows, which rows are then bound together to form an innerspring. Open/non-wrapped coils are generally joined together by helical wire. "Non-innerspring mattresses" are mattresses 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. "Hybrid mattresses" contain two or more support systems as the core, such as layers of both memory foam and innerspring units. Detailed information on innerspring, non-innerspring, and hybrid mattresses is presented in appendix F.

Table IV-16**Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and inner material, 2023**

Quantity in units

Source	Innerspring	Non-innerspring	Hybrid	All inner materials
U.S. producers	7,468,295	5,041,401	2,542,755	15,052,451
Bosnia and Herzegovina	***	***	***	***
Bulgaria	***	***	***	***
Burma	***	***	***	***
India	50,549	***	***	185,341
Indonesia	***	***	***	***
Italy	***	26,350	***	113,404
Kosovo	***	***	***	***
Mexico	***	1,659,743	***	3,105,863
Philippines	***	***	***	***
Poland	***	***	***	***
Slovenia	***	***	***	***
Spain	***	***	***	***
Taiwan	***	97,565	***	116,365
Subject sources	***	***	***	10,111,624
Subject sources less Indonesia	***	***	***	***
Nonsubject sources	***	***	***	173,627
Nonsubject sources plus Indonesia	***	***	***	***
All import sources	2,162,252	6,646,048	1,476,951	10,285,251
All sources	9,630,547	11,687,449	4,019,706	25,337,702

Table continued.

Table IV-16 Continued

Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and inner material, 2023

Share across in percent

Source	Innerspring	Non-innerspring	Hybrid	All inner materials
U.S. producers	49.6	33.5	16.9	100.0
Bosnia and Herzegovina	***	***	***	100.0
Bulgaria	***	***	***	100.0
Burma	***	***	***	100.0
India	27.3	***	***	100.0
Indonesia	***	***	***	100.0
Italy	***	23.2	***	100.0
Kosovo	***	***	***	100.0
Mexico	***	53.4	***	100.0
Philippines	***	***	***	100.0
Poland	***	***	***	100.0
Slovenia	***	***	***	100.0
Spain	***	***	***	100.0
Taiwan	***	83.8	***	100.0
Subject sources	***	***	***	100.0
Subject sources less Indonesia	***	***	***	100.0
Nonsubject sources	***	***	***	100.0
Nonsubject sources plus Indonesia	***	***	***	100.0
All import sources	21.0	64.6	14.4	100.0
All sources	38.0	46.1	15.9	100.0

Table continued.

Table IV-16 Continued

Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and inner material, 2023

Share down in percent

Source	Innerspring	Non-innerspring	Hybrid	All inner materials
U.S. producers	77.5	43.1	63.3	59.4
Bosnia and Herzegovina	***	***	***	***
Bulgaria	***	***	***	***
Burma	***	***	***	***
India	0.5	***	***	0.7
Indonesia	***	***	***	***
Italy	***	0.2	***	0.4
Kosovo	***	***	***	***
Mexico	***	14.2	***	12.3
Philippines	***	***	***	***
Poland	***	***	***	***
Slovenia	***	***	***	***
Spain	***	***	***	***
Taiwan	***	0.8	***	0.5
Subject sources	***	***	***	39.9
Subject sources less Indonesia	***	***	***	***
Nonsubject sources	***	***	***	0.7
Nonsubject sources plus Indonesia	***	***	***	***
All import sources	22.5	56.9	36.7	40.6
All sources	100.0	100.0	100.0	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 "---".

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Figure IV-8

Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and inner material, 2023

* * * * *

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

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

U.S. shipments by size

Table IV-17 and figure IV-9 present information on U.S. producers' and U.S. importers' U.S. shipments by mattress size (i.e., crib/toddler, twin or larger, and other sizes).²⁴

During 2023, the large majority of all mattresses shipped in the United States were twin or larger mattresses. About two-thirds of U.S. shipments of twin or larger mattresses during 2023 were manufactured in the United States, while smaller shares were imported from subject and nonsubject countries. All subject countries reported imports of twin or larger mattresses into the United States.

Of the 53 U.S. producers and 80 U.S. importers that provided usable responses to the Commission's questionnaire, 5 firms reported U.S. production of crib mattresses at any point since January 1, 2021 (***) and 7 firms reported U.S. imports of crib mattresses (***). During 2023, less than 10 percent of all mattresses shipped in the United States were crib/toddler mattresses. About two-thirds of U.S. shipments of crib mattresses during 2023 were manufactured in the United States, while smaller shares were imported from subject and nonsubject countries. Mexico, Philippines, Slovenia, and Taiwan were the only subject countries that reported imports of crib mattresses in 2023; however, the majority of each of these countries' U.S. shipments of imports were of twin or larger mattresses.

Other sizes of mattresses (e.g., mattresses larger than crib/toddler mattresses but smaller than twin mattresses, such as mattresses for foldable cots) accounted for less than 10 percent of all mattresses shipped in the United States. The majority of U.S. shipments of other sizes of mattresses during 2023 were imported from Mexico, while a smaller share was shipped by U.S. producers.

²⁴ U.S. shipment data were requested for "Crib/toddler mattresses," which have a width not exceeding 27 inches, a length not exceeding 51 inches, and a depth between 1 inch and 6 inches inclusive, on a nominal basis. Such mattresses are typically designed to fit USA standard full-size cribs. U.S. shipment data were also requested for mattresses of a width exceeding 91 cm, of a length exceeding 184 cm, and of a depth exceeding 8 cm, as well as for "other" mattress sizes. Detailed information on crib/toddler, twin or larger, and other sizes of mattress shipments is presented in appendix F.

Table IV-17**Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and mattress size, 2023**

Quantity in units

Source	Crib/toddler	Twin or larger	Other sizes	All sizes
U.S. producers	***	13,818,696	***	15,052,451
Bosnia and Herzegovina	***	***	***	***
Bulgaria	***	***	***	***
Burma	***	***	***	***
India	***	***	***	185,341
Indonesia	***	***	***	***
Italy	***	***	***	113,404
Kosovo	***	***	***	***
Mexico	***	1,842,085	***	3,105,863
Philippines	***	***	***	***
Poland	***	***	***	***
Slovenia	***	***	***	***
Spain	***	***	***	***
Taiwan	***	100,317	***	116,365
Subject sources	***	8,721,838	***	10,111,624
Subject sources less Indonesia	***	***	***	***
Nonsubject sources	***	169,250	***	173,627
Nonsubject sources plus Indonesia	***	***	***	***
All import sources	***	8,891,088	***	10,285,251
All sources	***	22,709,784	***	25,337,702

Table continued.

Table IV-17 Continued

Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and mattress size, 2023

Share across in percent

Source	Crib/toddler	Twin or larger	Other sizes	All sizes
U.S. producers	***	91.8	***	100.0
Bosnia and Herzegovina	***	***	***	100.0
Bulgaria	***	***	***	100.0
Burma	***	***	***	100.0
India	***	***	***	100.0
Indonesia	***	***	***	100.0
Italy	***	***	***	100.0
Kosovo	***	***	***	100.0
Mexico	***	59.3	***	100.0
Philippines	***	***	***	100.0
Poland	***	***	***	100.0
Slovenia	***	***	***	100.0
Spain	***	***	***	100.0
Taiwan	***	86.2	***	100.0
Subject sources	***	86.3	***	100.0
Subject sources less Indonesia	***	***	***	100.0
Nonsubject sources	***	97.5	***	100.0
Nonsubject sources plus Indonesia	***	***	***	100.0
All import sources	***	86.4	***	100.0
All sources	***	89.6	***	100.0

Table continued.

Table IV-17 Continued

Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and mattress size, 2023

Share down in percent

Source	Crib/toddler	Twin or larger	Other sizes	All sizes
U.S. producers	***	60.8	***	59.4
Bosnia and Herzegovina	***	***	***	***
Bulgaria	***	***	***	***
Burma	***	***	***	***
India	***	***	***	0.7
Indonesia	***	***	***	***
Italy	***	***	***	0.4
Kosovo	***	***	***	***
Mexico	***	8.1	***	12.3
Philippines	***	***	***	***
Poland	***	***	***	***
Slovenia	***	***	***	***
Spain	***	***	***	***
Taiwan	***	0.4	***	0.5
Subject sources	***	38.4	***	39.9
Subject sources less Indonesia	***	***	***	***
Nonsubject sources	***	0.7	***	0.7
Nonsubject sources plus Indonesia	***	***	***	***
All import sources	***	39.2	***	40.6
All sources	100.0	100.0	100.0	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 "---".

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Figure IV-9
Mattresses: U.S. producers' and U.S. importers' U.S. shipments, by source and mattress size, 2023

* * * * *

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

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Geographical markets

Table IV-18 presents data on U.S. imports by source and border of entry in 2023. Imports from all sources entered through all four borders of entry (i.e., East, North, South, and West) in 2023, except that no imports from Bulgaria and Slovenia entered through the Northern border of entry and no imports from Slovenia entered through the Western border of entry. Indonesia and Burma were the largest sources of imports through Eastern borders of entry in 2023; Burma was the largest source of imports through Northern borders of entry; Indonesia was the largest source of imports through Western borders of entry; and Mexico was the largest source of imports through Southern borders of entry.

Table IV-18
Mattresses: U.S. imports, by source and border of entry, 2023

Quantity in units

Source	East	North	South	West	All borders
Bosnia and Herzegovina	98,026	2,506	5,867	9,041	115,440
Bulgaria	10,040	---	585	6,652	17,277
Burma	1,060,244	282,935	250,903	549,068	2,143,150
India	102,061	14,868	4,700	36,618	158,247
Indonesia	1,910,819	3,899	643,269	1,354,570	3,912,557
Italy	16,152	4,372	5,988	3,084	29,596
Kosovo	736,443	14,364	437,890	53,076	1,241,773
Mexico	112,568	45,558	2,952,270	608,743	3,719,139
Philippines	181,613	4,024	6,165	185,724	377,526
Poland	165,996	17,744	1,738	9,631	195,109
Slovenia	8,648	---	628	---	9,276
Spain	142,436	9,701	16,775	49,410	218,322
Taiwan	381,164	8,966	26,581	912,160	1,328,871
Subject sources	4,926,210	408,937	4,353,359	3,777,777	13,466,283
Subject sources less Indonesia	3,015,391	405,038	3,710,090	2,423,207	9,553,726
Nonsubject sources	695,096	553,774	85,237	1,263,104	2,597,211
Nonsubject sources plus Indonesia	2,605,915	557,673	728,506	2,617,674	6,509,768
All import sources	5,621,306	962,711	4,438,596	5,040,881	16,063,494

Table continued.

Table IV-18 Continued**Mattresses: U.S. imports, by source and border of entry, 2023**

Share across in percent

Source	East	North	South	West	All borders
Bosnia and Herzegovina	84.9	2.2	5.1	7.8	100.0
Bulgaria	58.1	---	3.4	38.5	100.0
Burma	49.5	13.2	11.7	25.6	100.0
India	64.5	9.4	3.0	23.1	100.0
Indonesia	48.8	0.1	16.4	34.6	100.0
Italy	54.6	14.8	20.2	10.4	100.0
Kosovo	59.3	1.2	35.3	4.3	100.0
Mexico	3.0	1.2	79.4	16.4	100.0
Philippines	48.1	1.1	1.6	49.2	100.0
Poland	85.1	9.1	0.9	4.9	100.0
Slovenia	93.2	---	6.8	---	100.0
Spain	65.2	4.4	7.7	22.6	100.0
Taiwan	28.7	0.7	2.0	68.6	100.0
Subject sources	36.6	3.0	32.3	28.1	100.0
Subject sources less Indonesia	31.6	4.2	38.8	25.4	100.0
Nonsubject sources	26.8	21.3	3.3	48.6	100.0
Nonsubject sources plus Indonesia	40.0	8.6	11.2	40.2	100.0
All import sources	35.0	6.0	27.6	31.4	100.0

Table continued.

Table IV-18 Continued
Mattresses: U.S. imports, by source and border of entry, 2023

Share down in percent

Source	East	North	South	West	All borders
Bosnia and Herzegovina	1.7	0.3	0.1	0.2	0.7
Bulgaria	0.2	---	0.0	0.1	0.1
Burma	18.9	29.4	5.7	10.9	13.3
India	1.8	1.5	0.1	0.7	1.0
Indonesia	34.0	0.4	14.5	26.9	24.4
Italy	0.3	0.5	0.1	0.1	0.2
Kosovo	13.1	1.5	9.9	1.1	7.7
Mexico	2.0	4.7	66.5	12.1	23.2
Philippines	3.2	0.4	0.1	3.7	2.4
Poland	3.0	1.8	0.0	0.2	1.2
Slovenia	0.2	---	0.0	---	0.1
Spain	2.5	1.0	0.4	1.0	1.4
Taiwan	6.8	0.9	0.6	18.1	8.3
Subject sources	87.6	42.5	98.1	74.9	83.8
Subject sources less Indonesia	53.6	42.1	83.6	48.1	59.5
Nonsubject sources	12.4	57.5	1.9	25.1	16.2
Nonsubject sources plus Indonesia	46.4	57.9	16.4	51.9	40.5
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 May 16, 2024. 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 "---".

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Presence in the market

Table IV-19 and figures IV-10 and IV-11 present data on U.S. imports by source and month from January 2021 to March 2024. Imports from aggregated subject sources and nonsubject sources were present in every month from January 2021 to March 2024. Specifically, U.S. imports from India, Indonesia, Italy, Kosovo, Mexico, Poland, Spain, and Taiwan were present in all 39 months during this period. Of the 39 months from January 2021 to March 2024, imports from the Philippines, Burma, Slovenia, Bulgaria, and Bosnia and Herzegovina were present in 38, 32, 31, 29, and 28 months, respectively.

Table IV-19**Mattresses: U.S. imports, by month and source, January 2021 through March 2024**

Quantity in units

Year	Month	Bosnia and Herzegovina	Bulgaria	Burma	India	Indonesia	Italy
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
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
2023	July	4,337	---	230,154	19,880	340,256	1,704
2023	August	7,654	---	153,344	18,886	280,852	3,010
2023	September	7,326	---	262,228	21,003	315,544	1,718
2023	October	17,240	---	289,666	15,108	422,153	2,240
2023	November	26,872	---	368,210	9,095	330,846	3,125
2023	December	20,583	---	310,083	10,837	383,106	2,258
2024	January	30,423	---	52,215	8,942	247,010	1,339
2024	February	438	---	4,728	11,975	312,386	920
2024	March	---	---	---	7,439	320,005	984

Table continued.

Table IV-19 Continued
Mattresses: U.S. imports, by month and source, January 2021 through March 2024

Quantity in units

Year	Month	Kosovo	Mexico	Philippines	Poland	Slovenia	Spain	Taiwan
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
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
2023	July	74,395	354,716	35,275	12,852	---	5,427	137,797
2023	August	55,120	327,564	42,186	14,779	---	6,715	146,377
2023	September	62,269	369,032	26,665	12,173	---	5,205	149,500
2023	October	170,492	355,587	45,620	18,079	955	12,312	181,435
2023	November	99,753	327,374	45,316	23,559	950	31,339	112,335
2023	December	102,594	238,149	46,381	20,511	---	37,058	63,886
2024	January	100,187	246,962	12,848	25,582	---	22,677	37,827
2024	February	72,428	312,978	3,161	26,129	631	13,042	49,015
2024	March	23,892	118,849	---	27,898	---	998	31,625

Table continued.

Table IV-19 Continued
Mattresses: U.S. imports, by month and source, January 2021 through March 2024

Quantity in units

Year	Month	Subject sources	Subject sources less Indonesia	Nonsubject sources	Nonsubject sources plus Indonesia	All import sources
2021	January	643,554	412,481	387,719	618,792	1,031,273
2021	February	598,537	373,124	226,199	451,612	824,736
2021	March	857,001	521,340	307,923	643,584	1,164,924
2021	April	969,366	647,978	280,173	601,561	1,249,539
2021	May	968,168	565,335	192,653	595,486	1,160,821
2021	June	1,014,329	733,523	233,327	514,133	1,247,656
2021	July	1,057,846	772,123	134,418	420,141	1,192,264
2021	August	1,151,315	798,859	219,666	572,122	1,370,981
2021	September	1,015,587	747,961	211,023	478,649	1,226,610
2021	October	1,120,686	856,508	264,836	529,014	1,385,522
2021	November	1,115,617	792,917	195,195	517,895	1,310,812
2021	December	1,350,607	894,698	147,625	603,534	1,498,232
2022	January	1,200,249	763,753	211,220	647,716	1,411,469
2022	February	1,149,695	797,958	210,846	562,583	1,360,541
2022	March	1,356,111	917,637	341,429	779,903	1,697,540
2022	April	1,224,943	805,221	221,891	641,613	1,446,834
2022	May	1,415,320	911,582	189,247	692,985	1,604,567
2022	June	1,170,539	809,131	108,993	470,401	1,279,532
2022	July	934,190	694,034	98,649	338,805	1,032,839
2022	August	1,128,306	844,444	111,828	395,690	1,240,134
2022	September	937,231	619,836	103,996	421,391	1,041,227
2022	October	974,763	624,176	147,368	497,955	1,122,131
2022	November	920,816	636,182	164,319	448,953	1,085,135
2022	December	966,106	636,129	72,785	402,762	1,038,891
2023	January	922,011	568,027	164,376	518,360	1,086,387
2023	February	861,830	570,055	78,913	370,688	940,743
2023	March	932,606	569,982	147,808	510,432	1,080,414
2023	April	896,006	617,030	199,443	478,419	1,095,449
2023	May	1,103,407	802,827	236,706	537,286	1,340,113
2023	June	1,099,373	847,512	236,565	488,426	1,335,938
2023	July	1,216,793	876,537	168,326	508,582	1,385,119
2023	August	1,056,487	775,635	292,313	573,165	1,348,800
2023	September	1,232,663	917,119	296,453	611,997	1,529,116
2023	October	1,530,887	1,108,734	319,205	741,358	1,850,092
2023	November	1,378,774	1,047,928	251,705	582,551	1,630,479
2023	December	1,235,446	852,340	205,398	588,504	1,440,844
2024	January	786,012	539,002	255,882	502,892	1,041,894
2024	February	807,831	495,445	272,140	584,526	1,079,971
2024	March	531,690	211,685	241,457	561,462	773,147

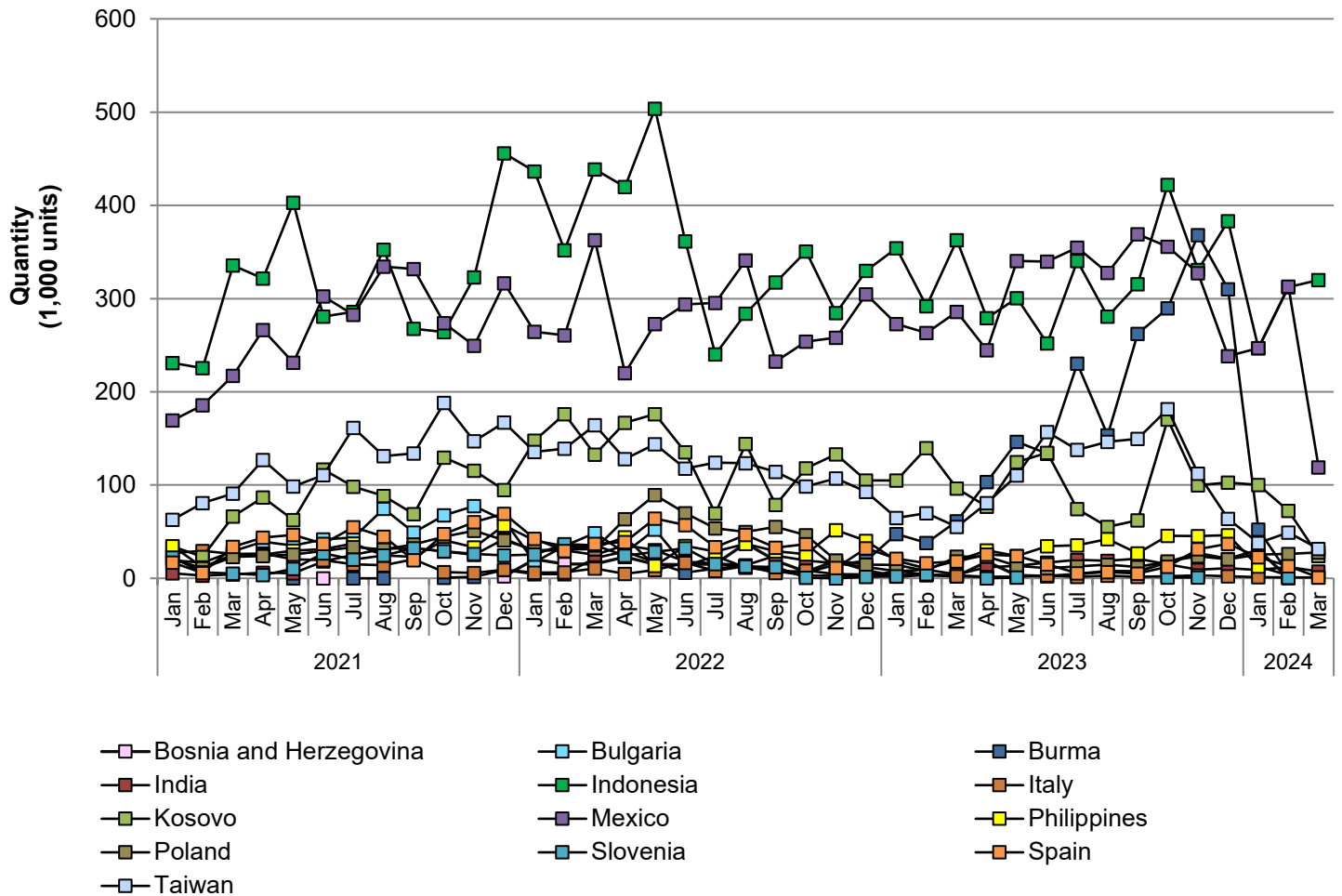
Source: Compiled from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed May 16, 2024. Imports are based on the imports for consumption data series.

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

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Figure IV-10

Mattresses: U.S. imports from individual subject sources, by source and month, January 2021 through March 2024

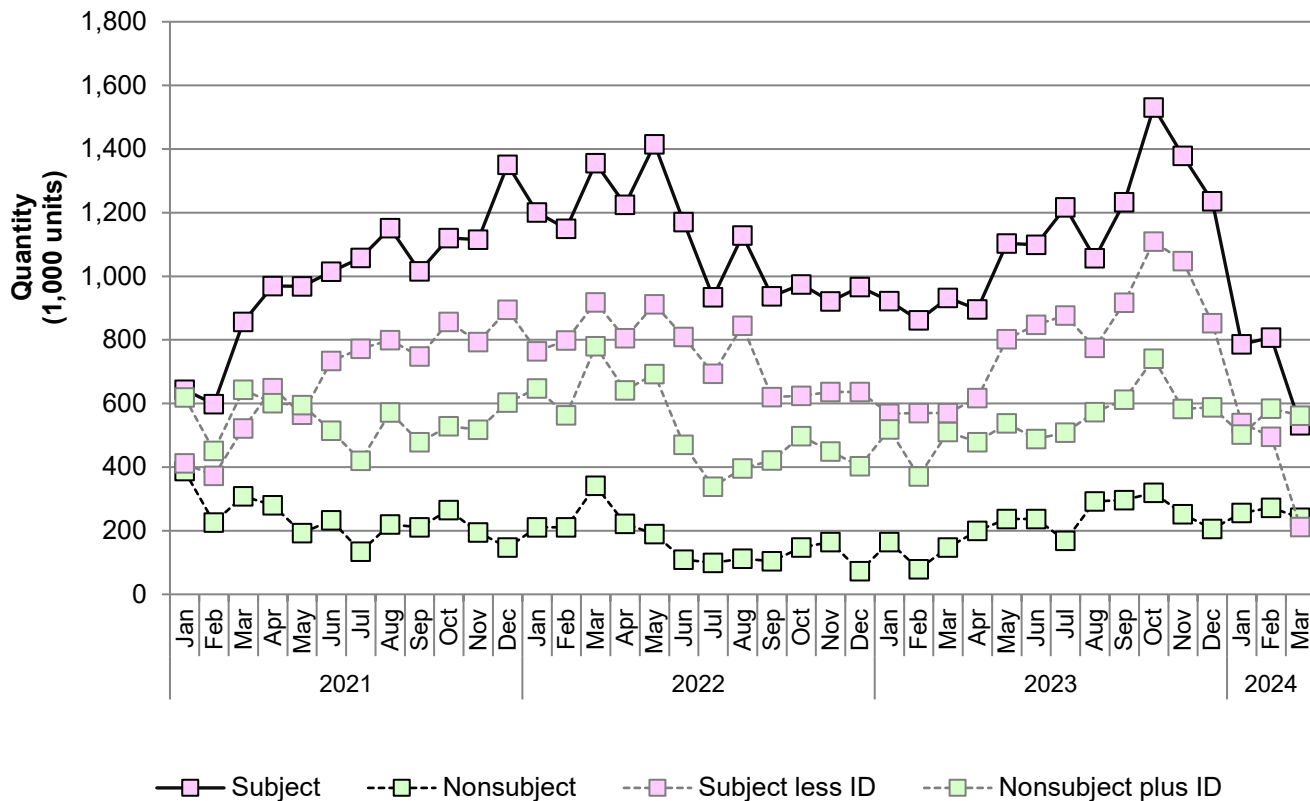


Source: Compiled from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed May 16, 2024. Imports are based on the imports for consumption data series.

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Figure IV-11

Mattresses: U.S. imports from aggregated subject and nonsubject sources, by month, January 2021 through March 2024



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 May 16, 2024. Imports are based on the imports for consumption data series.

Note: “ID” is Indonesia.

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Apparent U.S. consumption and market shares

Quantity

Table IV-20 and figure IV-12 present data on apparent U.S. consumption of mattresses and U.S. market shares based on quantity data. As indicated in Part II of this report, demand for mattresses depends on the health of the overall economy and is correlated with housing activity.²⁵ Apparent U.S. consumption by quantity decreased by 7.7 percent from 2021 to 2023. The share of the quantity of apparent U.S. consumption held by U.S. producers decreased by 8.1 percentage points from 56.5 percent in 2021 to 48.4 percent in 2023. The share of the quantity of apparent U.S. consumption held by aggregate subject imports less Indonesia increased by 6.6 percentage points from 24.1 percent in 2021 to 30.7 percent in 2023. The share of the quantity of apparent U.S. consumption held by imports from Indonesia increased from 11.1 percent in 2021 to 13.8 percent in 2022, before declining to 12.6 percent in 2023, whereas the share held by imports from other sources decreased from 8.3 percent in 2021 to 6.3 percent in 2022, before returning to 8.3 percent in 2023.

²⁵ Petitioners note that demand for mattresses in the United States, which is generally influenced by housing activity, interest rates, gross domestic product growth, and consumer sentiment, fell during 2021-23. Petitioners' prehearing brief, p. 18. Respondent CVB similarly notes that demand for mattresses is associated with U.S. housing starts and interest rates, and consumption trends have been influenced by consumer preferences resulting from the COVID-19 pandemic, which resulted in elevated demand for mattresses during 2020-22. Further, CVB notes that much of the decline in apparent U.S. consumption following the period of elevated demand is to be expected because "mattresses are durable goods and most consumers will not need a new mattress if they bought one recently." CVB's prehearing brief, pp. 19-20.

Table IV-20**Mattresses: Apparent U.S. consumption and market shares based on quantity data, by source and period**

Quantity in units

Source	Measure	2021	2022	2023
U.S. producers	Quantity	19,061,220	15,903,209	15,052,451
Bosnia and Herzegovina	Quantity	2,276	209,547	115,440
Bulgaria	Quantity	556,291	243,958	17,277
Burma	Quantity	11,292	155,943	2,143,150
India	Quantity	227,291	269,256	158,247
Indonesia	Quantity	3,745,766	4,318,186	3,912,557
Italy	Quantity	219,877	96,641	29,596
Kosovo	Quantity	984,783	1,582,906	1,241,773
Mexico	Quantity	3,160,589	3,359,568	3,719,139
Philippines	Quantity	374,187	412,669	377,526
Poland	Quantity	370,336	553,426	195,109
Slovenia	Quantity	230,672	225,314	9,276
Spain	Quantity	479,638	461,827	218,322
Taiwan	Quantity	1,499,615	1,489,028	1,328,871
Subject sources	Quantity	11,862,613	13,378,269	13,466,283
Subject sources less Indonesia	Quantity	8,116,847	9,060,083	9,553,726
Nonsubject sources	Quantity	2,800,757	1,982,571	2,597,211
Nonsubject sources plus Indonesia	Quantity	6,546,523	6,300,757	6,509,768
All import sources	Quantity	14,663,370	15,360,840	16,063,494
All sources	Quantity	33,724,590	31,264,049	31,115,945

Table continued.

Table IV-20 Continued**Mattresses: Apparent U.S. consumption and market shares based on quantity data, by source and period**

Share in percent

Source	Measure	2021	2022	2023
U.S. producers	Share	56.5	50.9	48.4
Bosnia and Herzegovina	Share	0.0	0.7	0.4
Bulgaria	Share	1.6	0.8	0.1
Burma	Share	0.0	0.5	6.9
India	Share	0.7	0.9	0.5
Indonesia	Share	11.1	13.8	12.6
Italy	Share	0.7	0.3	0.1
Kosovo	Share	2.9	5.1	4.0
Mexico	Share	9.4	10.7	12.0
Philippines	Share	1.1	1.3	1.2
Poland	Share	1.1	1.8	0.6
Slovenia	Share	0.7	0.7	0.0
Spain	Share	1.4	1.5	0.7
Taiwan	Share	4.4	4.8	4.3
Subject sources	Share	35.2	42.8	43.3
Subject sources less Indonesia	Share	24.1	29.0	30.7
Nonsubject sources	Share	8.3	6.3	8.3
Nonsubject sources plus Indonesia	Share	19.4	20.2	20.9
All import sources	Share	43.5	49.1	51.6
All sources	Share	100.0	100.0	100.0

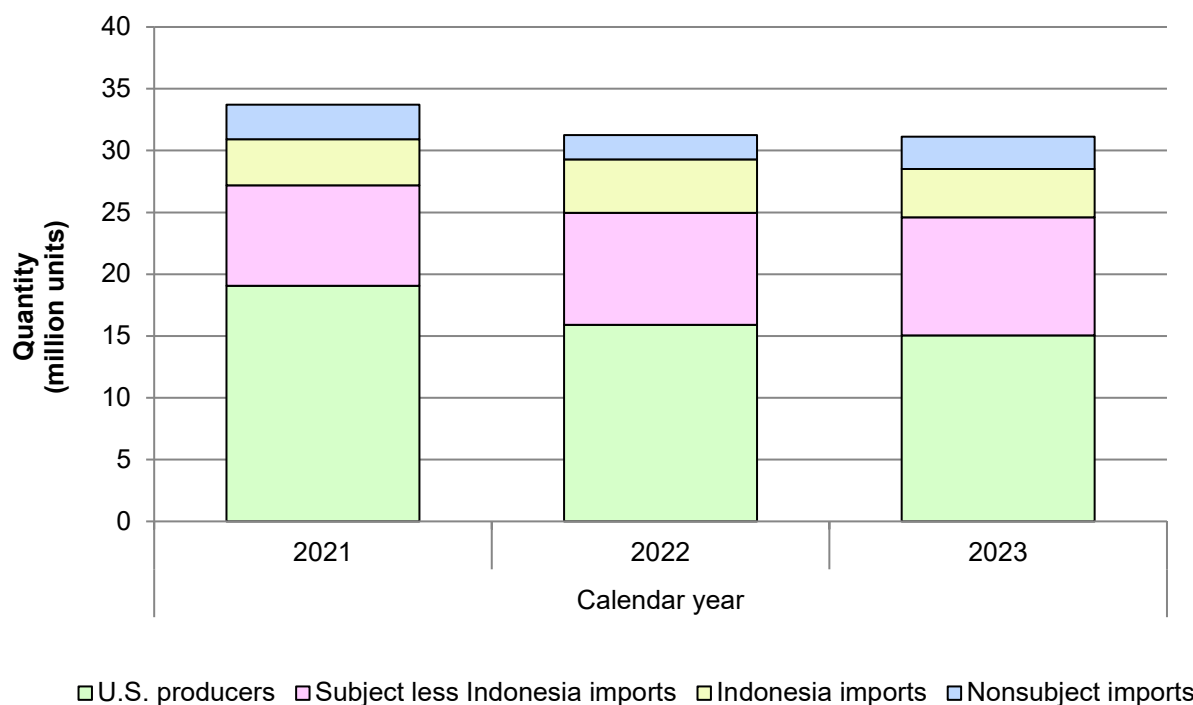
Source: Compiled from data submitted in response to Commission questionnaires and from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed May 16, 2024. 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 "---".

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Figure IV-12

Mattresses: Apparent U.S. consumption based on quantity data, by source and period



Source: Compiled from data submitted in response to Commission questionnaires and 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 May 16, 2024. Imports are based on the imports for consumption data series.

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Value

Table IV-21 and figure IV-13 present data on apparent U.S. consumption and U.S. market shares by value for mattresses. Apparent consumption by value decreased by 8.1 percent from 2021 to 2023. The share of the value of apparent U.S. consumption held by U.S. producers decreased from 82.6 percent in 2021 to 79.4 percent in 2022, before increasing to 80.6 percent in 2023. The share of the value of apparent U.S. consumption held by subject imports less Indonesia increased from 10.1 percent in 2021 to 12.7 percent in 2022, before decreasing to 11.8 percent in 2023. The share of the value of apparent U.S. consumption held by imports from Indonesia increased from 4.9 percent in 2021 to 5.9 percent in 2022, before declining to 5.0 percent in 2023, whereas the share held by imports from other sources decreased from 2.5 percent in 2021 to 2.0 percent in 2022, before increasing to 2.6 percent in 2023.

Table IV-21**Mattresses: Apparent U.S. consumption and market shares based on value data, by source and period**

Value in 1,000 dollars

Source	Measure	2021	2022	2023
U.S. producers	Value	6,707,925	6,157,744	6,019,584
Bosnia and Herzegovina	Value	417	26,589	9,979
Bulgaria	Value	43,527	22,572	1,503
Burma	Value	1,087	20,147	154,665
India	Value	28,581	27,929	14,690
Indonesia	Value	398,031	456,518	373,335
Italy	Value	34,467	19,002	8,570
Kosovo	Value	102,135	149,793	95,510
Mexico	Value	291,992	385,158	438,542
Philippines	Value	30,601	32,467	32,700
Poland	Value	14,201	41,219	8,785
Slovenia	Value	25,770	24,480	904
Spain	Value	63,501	62,165	25,771
Taiwan	Value	180,742	172,203	86,874
Subject sources	Value	1,215,052	1,440,241	1,251,829
Subject sources less Indonesia	Value	817,021	983,723	878,495
Nonsubject sources	Value	202,605	156,864	193,002
Nonsubject sources plus Indonesia	Value	600,636	613,381	566,337
All import sources	Value	1,417,657	1,597,104	1,444,832
All sources	Value	8,125,582	7,754,848	7,464,416

Table continued.

Table IV-21 Continued**Mattresses: Apparent U.S. consumption and market shares based on value data, by source and period**

Share in percent

Source	Measure	2021	2022	2023
U.S. producers	Share	82.6	79.4	80.6
Bosnia and Herzegovina	Share	0.0	0.3	0.1
Bulgaria	Share	0.5	0.3	0.0
Burma	Share	0.0	0.3	2.1
India	Share	0.4	0.4	0.2
Indonesia	Share	4.9	5.9	5.0
Italy	Share	0.4	0.2	0.1
Kosovo	Share	1.3	1.9	1.3
Mexico	Share	3.6	5.0	5.9
Philippines	Share	0.4	0.4	0.4
Poland	Share	0.2	0.5	0.1
Slovenia	Share	0.3	0.3	0.0
Spain	Share	0.8	0.8	0.3
Taiwan	Share	2.2	2.2	1.2
Subject sources	Share	15.0	18.6	16.8
Subject sources less Indonesia	Share	10.1	12.7	11.8
Nonsubject sources	Share	2.5	2.0	2.6
Nonsubject sources plus Indonesia	Share	7.4	7.9	7.6
All import sources	Share	17.4	20.6	19.4
All sources	Share	100.0	100.0	100.0

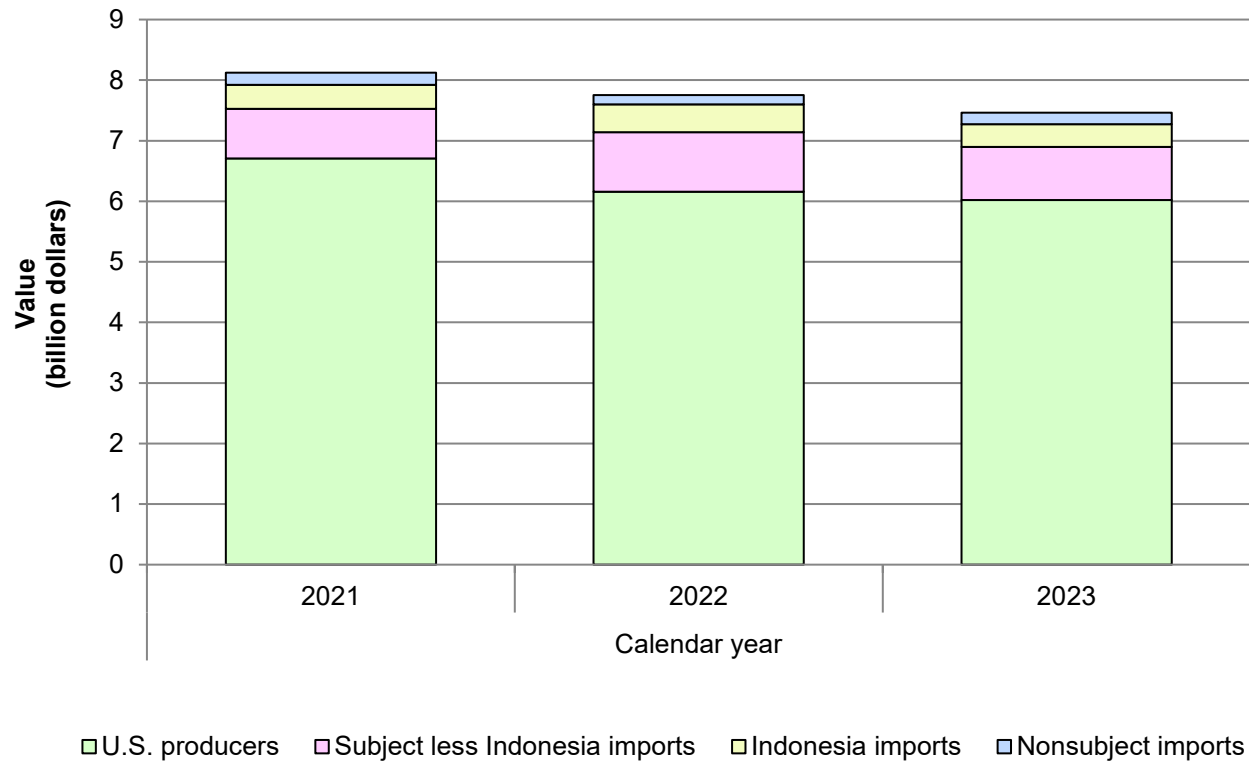
Source: Compiled from data submitted in response to Commission questionnaires and from official U.S. import statistics of the U.S. Department of Commerce Census Bureau using statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095, accessed May 16, 2024. Imports are based on the imports for consumption data series. Import 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 "---".

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Figure IV-13

Mattresses: Apparent U.S. consumption based on value data, by source and period



Source: Compiled from data submitted in response to Commission questionnaires and 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 May 16, 2024. Imports are based on the imports for consumption data series. Import value data reflect landed duty-paid values.

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Part V: Pricing data

Factors affecting prices

Raw material costs

Raw materials account for most of U.S. producers' cost of producing mattresses. During 2021 to 2023, raw materials remained in a narrow range from 72.2 percent to 74.8 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, while 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

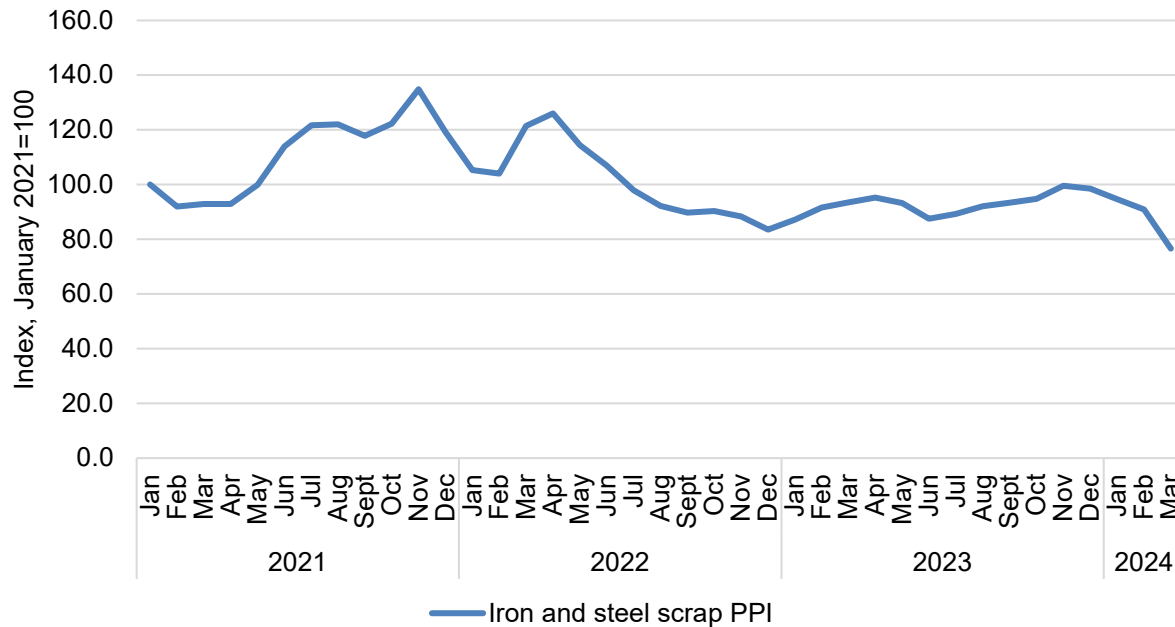
Wire rod costs are approximated by the costs of iron and steel scrap. The producers' price index (PPI) for iron and steel scrap increased irregularly through November 2021, decreased sharply until February 2022 before a short increase until April 2022, then declined through March 2024. Overall, the PPI decreased by 1.5 percent from its January 2021 to December 2023 and declined further by 18.1 percent from January to March 2024 (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.

Figure V-1

Raw materials costs: Iron and steel scrap, producer price index, monthly, seasonally adjusted, January 2021-March 2024



Source: U.S. Bureau of Labor Statistics, Producer Price Index by Commodity: Metals and Metal Products: Iron and Steel Scrap (WPS1012), retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/WPS1012>, April 25, 2024.

Table V-1

Raw materials costs: Iron and steel scrap, producer price index, monthly, seasonally adjusted, January 2021-March 2024

Index, January 2021=100.0

Month	2021	2022	2023	2024
January	100.0	105.3	87.2	94.7
February	91.9	104.1	91.6	90.9
March	92.9	121.5	93.5	76.6
April	92.9	126.0	95.3	---
May	100.0	114.5	93.3	---
June	114.0	106.9	87.6	---
July	121.7	98.0	89.2	---
August	122.1	92.2	92.1	---
September	117.8	89.7	93.4	---
October	122.2	90.3	94.8	---
November	134.9	88.3	99.5	---
December	119.2	83.6	98.5	---

Source: U.S. Bureau of Labor Statistics, Producer Price Index by Commodity: Metals and Metal Products: Iron and Steel Scrap (WPS1012), retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/WPS1012>, April 25, 2024.

The cost of MDI, polyols, and TDI increased irregularly from January 2021 through July 2022 (for pure MDI), through May 2022 (for polyols), and through April 2022 (for TDI). Costs of these chemicals then decreased irregularly through December 2023 and stabilized at lower levels in the first quarter of 2024 (figure V-2 and table V-2). The increases in the costs of these chemicals that occurred from 2021 to 2022 reflected shortages of all three chemicals from beginning in 2020. 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.³ Overall, the cost of MDI increased by *** percent, polyols increased by *** percent, and TDI decreased by *** percent from January 2021 to December 2023; all three remained stable from January to March 2024.

Figure V-2
Raw materials costs: Pure MDI, Polyols, and TDI, monthly, January 2021-March 2024

* * * * *

Source: Petitioner's posthearing brief, Exhibit 15.

³ *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, pp. V-2-3.

Table V-2**Raw materials costs: Pure MDI, Polyols, and TDI, monthly, January 2021-March 2024**

Prices in cents per pound

Year	Month	Pure MDI	Polyols	TDI
2021	January	***	***	***
2021	February	***	***	***
2021	March	***	***	***
2021	April	***	***	***
2021	May	***	***	***
2021	June	***	***	***
2021	July	***	***	***
2021	August	***	***	***
2021	September	***	***	***
2021	October	***	***	***
2021	November	***	***	***
2021	December	***	***	***
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	***	***	***
2023	June	***	***	***

Table continued.

Table V-2 Continued**Raw materials costs: Pure MDI, Polyols, and TDI, monthly, January 2021-March 2024**

Prices in cents per pound

Year	Month	Pure MDI	Polyols	TDI
2023	July	***	***	***
2023	August	***	***	***
2023	September	***	***	***
2023	October	***	***	***
2023	November	***	***	***
2023	December	***	***	***
2024	January	***	***	***
2024	February	***	***	***
2024	March	***	***	***

Source: Petitioner's posthearing brief, Exhibit 15.

Most responding U.S. producers and importers indicated that raw material costs had either increased steadily (18 U.S. producers and 19 importers) or increased with fluctuations (20 U.S. producers and 24 importers) since January 1, 2021. However, nine U.S. producers and two importers described raw material costs as fluctuating downward, and two U.S. producers and one importer described them as moving steadily downward. Additionally, 3 U.S. producers and 22 importers described raw material costs as unchanged.

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. Several firms also cited inflationary pressures and global shortages of chemicals and other components as reasons for increased costs. 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. *** reported that some, but not all, raw material costs returned to early 2020 levels. Multiple U.S. producers and importers described passing on raw material cost increases by increasing mattress prices.

Transportation costs to the U.S. market

Transportation costs for mattresses shipped from subject countries to the United States were generally between 3 and 16 percent. Specifically, such costs averaged 5.9 percent for Bosnia and Herzegovina, 5.4 percent for Bulgaria, 8.9 percent for Burma, 6.2 percent for India, 13.3 percent for Indonesia, 6.0 percent for Italy, 8.4 percent for Kosovo, 3.1 percent for Mexico, 5.6 percent for Philippines, 14.5 percent for Poland, 4.8 percent for Slovenia, 7.7 percent for Spain, and 15.6 percent for Taiwan during 2023. These estimates were derived from official import data and represent the transportation and other charges on imports.⁴

U.S. inland transportation costs

Forty-one responding U.S. producers and 58 responding importers reported that they typically arrange transportation to their customers, while 8 U.S. producers and 14 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 18 percent and several reported costs between 20 and 30 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, operations costs plus global profitability targets, “product construction,” and based on the market.

⁴ 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 March 21, 2024. 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	14	20
Contract	8	10
Set price list	33	42
Other	4	6
Responding firms	48	61

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 most of their mattresses on the spot market and through annual contracts (table V-4). U.S. importers reported that a majority of their mattresses are sold on the spot market and through short-term contracts.

Table V-4**Mattresses: U.S. producers' and importers' shares of commercial U.S. shipments by type of sale, 2023**

Share in percent

Type of sale	U.S. producers	Subject U.S. importers	Subject U.S. importers excluding Indonesia
Long-term contracts	19.4	***	4.9
Annual contracts	35.7	***	17.6
Short-term contracts	5.9	***	42.4
Spot sales	49.1	***	35.2
Total	100.0	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 ranged from one 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.

With respect to price renegotiation, three U.S. producers' contracts and four importers' contracts did allow price renegotiation in their short-term contracts, while four U.S. producers' contracts and seven importers' contracts did not. Five U.S. producers' and two importers' annual contracts allowed renegotiation, while two U.S. producers' and six importers' contracts did not. Five U.S. producers and three importers indicated that their long-term contracts allowed price renegotiation, while two importers stated that their long-term contracts did not.

Sales terms and discounts

Sixteen U.S. producers and 41 importers reported quoting prices on an f.o.b. basis, while 34 U.S. producers and 20 importers reported quoting on a delivered basis. Pluralities of U.S. producers (20) and importers (24) reported having no specific discount policy. Among those that did report offering discounts, 15 U.S. producers and 7 importers reported offering annual total volume discounts, 14 U.S. producers and 13 importers reported offering quantity discounts, and 13 U.S. producers and 22 importers reported offering other types of discounts. These other discounts included customer-specific discounts, early payment discounts, discounts based on customer relationships, seasonal discounts, and vendor promotions.

Price leadership

Seventeen purchasers reported that there were no price leaders in the mattresses market, while four reported that Mattress Firm was a leader and one firm each reported that Amazon, Ashley, Global Mattress, Elite Comfort Solutions, Sealy, Serta, Tempurpedic, Therapedic, University Furnishings, and Walmart are price leaders. Purchasers indicating the presence of price leaders indicated that these price leaders led by scale, volume, lowest price/best value, large customer following, and ad buys that establish brand dominance.

Price 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 2021-December 2023.

Product 1.-- Memory foam mattresses (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than 10.0 inches. Foam density top/comfort layer of greater than or equal to 3 pounds per cubic foot but less than or equal to 5 pounds per cubic foot. **Shipped as a Mattress-in-a-Box.**

Product 2.-- Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than 10.0 inches. Foam density in a top/comfort layer of greater than or equal to 3 pounds per cubic foot but less than or equal to 5 pounds per cubic foot. **Shipped as a flat-packed mattress.**

Product 3.-- Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than 12.0 inches. Foam density in a top/comfort layer of greater than or equal to 2 pounds per cubic foot but less than 3 pounds per cubic foot. **Shipped as a Mattress-in-a-Box.**

Product 4.-- Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than 12.0 inches. Foam density in a top/comfort layer of greater than or equal to 2 pounds per cubic foot but less than 3 pounds per cubic foot. **Shipped as a flat-packed mattress.**

Product 5.-- “Wrapped” 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. Coil count less than 1200 coils in queen size. **Shipped as a Mattress-in-a-Box.**

Product 6.-- “Wrapped” 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. Coil count less than 1200 coils in queen size. **Shipped as a flat-packed mattress.**

Product 7.-- Innerspring mattress, twin size, height (edge to edge) greater than 6.0 inches but less than or equal to 9.0 inches.

Product 8.-- Pocket coil mattress (including mattresses with multiple cores and/or foam in addition to the pocket coil), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than or equal to 15.0 inches.

Twenty-three U.S. producers and 27 importers provided usable pricing data for sales of the requested products,⁵ although not all firms reported pricing for all products for all quarters.^{6 7 8} Pricing data reported by U.S. producers accounted for approximately 22.5 percent

⁵ In the final phase of these investigations, staff prepared initial drafts of questionnaires with the same three pricing products used in the preliminary phase and requested comments on these product definitions from parties. Petitioners supported the three pricing product definitions. Respondent Ureblock suggested seven pricing products that were used in the most recent prior investigation in mattresses final investigation, expanding on the parameters of the three suggested pricing products definitions, added “wrapped” innerspring mattresses, and requested all either shipped as an MiB or FPM. Respondent CVB suggested six pricing products, maintaining product 1, broadening the height ranges of products 2 and 3 of staff’s suggested definitions, and adding two twin size and one pocket coil mattress; CVB did not suggest differentiating MiB and FPM shipments. Respondent Cozy Comfort suggested an MCSB pricing product. Staff accepted the more detailed versions suggested by Ureblock such that products 1 and 2 mirror product 1 from the preliminary phase, plus additional details for foam density and packaging type (MiB/FPM), products 3 and 4 mirror product 2 from the preliminary phase, plus additional details for foam density and packaging type (MiB/FPM), products 5 and 6 mirror product 3 from the preliminary phase, plus additional details for “wrapped”, coil count, and packaging type (MiB/FPM), and two of CVB’s suggested products became products 7 and 8 above.

⁶ 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.

⁷ U.S. producer *** reported data for product 2 in *** and product 4 in *** that was ***. It stated that it was ***. U.S. producer *** reported data for product 1 in *** that was ***. Staff excluded these data for ***.

Conversely, U.S. producers *** reported data that were *** than the other reported data for the respective pricing products. *** noted for the data reported it reported for products 1 and 3 were ***, *** noted that its ***, and ***. Staff excluded these data for ***. Staff removed data reported by U.S. producer *** because it was higher priced than the other data reported and largely matched the data it reported for product 8.

⁸ Importers *** reported sales price data but reported only internal consumption, including retail sales, and not commercial shipments in their trade data. Staff has excluded these firms’ price data. Importer *** reported gross sales rather than net sales as requested in the questionnaire. The firm did not respond to revision requests and staff has removed this price data. Importer *** reported that its price data was based on a ***. Staff removed these price data as they were not arm’s-length transactions, as requested. Staff Importers *** reported data that were *** than the other reported data for the respective pricing products. Staff excluded these data.

of U.S. producers' U.S. shipments in 2023. Pricing data reported by importers accounted for between *** percent and *** percent of importers' U.S. shipments; table V-5 details pricing as a share of importers' U.S. shipments in 2023 by subject source.⁹ Price data for products 1-8 are presented in tables V-6 to V-13 and figures V-3 to V-10.

Table V-5
Mattresses: Pricing data as a share of U.S. shipments

Share in percent

Country	Pricing data as a share of U.S. shipments
Bosnia and Herzegovina (B and H)	***
Bulgaria	***
Burma	***
India	***
Indonesia	***
Italy	***
Kosovo	***
Mexico	***
Philippines	***
Poland	***
Slovenia	***
Spain	***
Taiwan	***
Subject sources	***
Subject sources less Indonesia	7.1

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

⁹ Pricing coverage is based on U.S. shipments reported in questionnaires.

Table V-6

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

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

Period	U.S. price	U.S. quantity	B and H price	B and H quantity	B and H margin	Burma price	Burma quantity	Burma margin
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***
2023 Q2	***	***	***	***	***	***	***	***
2023 Q3	***	***	***	***	***	***	***	***
2023 Q4	***	***	***	***	***	***	***	***

Period	U.S. price	U.S. quantity	India price	India quantity	India margin	Indonesia price	Indonesia quantity	Indonesia margin
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***
2023 Q2	***	***	***	***	***	***	***	***
2023 Q3	***	***	***	***	***	***	***	***
2023 Q4	***	***	***	***	***	***	***	***

Table continued.

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 source and quarter

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

Period	U.S. price	U.S. quantity	Italy price	Italy quantity	Italy margin	Kosovo price	Kosovo quantity	Kosovo margin
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***
2023 Q2	***	***	***	***	***	***	***	***
2023 Q3	***	***	***	***	***	***	***	***
2023 Q4	***	***	***	***	***	***	***	***

Period	U.S. price	U.S. quantity	Mexico price	Mexico quantity	Mexico margin	Taiwan price	Taiwan quantity	Taiwan margin
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***
2023 Q2	***	***	***	***	***	***	***	***
2023 Q3	***	***	***	***	***	***	***	***
2023 Q4	***	***	***	***	***	***	***	***

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

Note: Bosnia and Herzegovina (B and H).

Note: Product 1: Memory foam mattresses (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than 10.0 inches. Foam density top/comfort layer of greater than or equal to 3 pounds per cubic foot but less than or equal to 5 pounds per cubic foot. **Shipped as a Mattress-in-a-Box.**

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Table V-7

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 2 and margins of underselling/(overselling), by source and quarter

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

Period	U.S. price	U.S. quantity	Mexico price	Mexico quantity	Mexico margin	Taiwan price	Taiwan quantity	Taiwan margin
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***
2023 Q2	***	***	***	***	***	***	***	***
2023 Q3	***	***	***	***	***	***	***	***
2023 Q4	***	***	***	***	***	***	***	***

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 8.0 inches but less than 10.0 inches. Foam density in a top/comfort layer of greater than or equal to 3 pounds per cubic foot but less than or equal to 5 pounds per cubic foot.

Shipped as a flat-packed mattress.

Table V-8

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 3 and margins of underselling/(overselling), by source and quarter

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

Period	U.S. price	U.S. quantity	B and H price	B and H quantity	B and H margin	Burma price	Burma quantity	Burma margin
2021 Q1	346	21,673	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	336	41,289	***	***	***	***	***	***
2021 Q4	331	47,879	***	***	***	***	***	***
2022 Q1	440	52,281	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***
2023 Q2	***	***	***	***	***	***	***	***
2023 Q3	334	56,585	***	***	***	***	***	***
2023 Q4	301	58,468	***	***	***	***	***	***

Period	U.S. price	U.S. quantity	Indonesia price	Indonesia quantity	Indonesia margin	Italy price	Italy quantity	Italy margin
2021 Q1	346	21,673	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	336	41,289	***	***	***	***	***	***
2021 Q4	331	47,879	***	***	***	***	***	***
2022 Q1	440	52,281	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***
2023 Q2	***	***	***	***	***	***	***	***
2023 Q3	334	56,585	***	***	***	***	***	***
2023 Q4	301	58,468	***	***	***	***	***	***

Table continued.

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 source and quarter

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

Period	U.S. price	U.S. quantity	Kosovo price	Kosovo quantity	Kosovo margin	Mexico price	Mexico quantity	Mexico margin
2021 Q1	346	21,673	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	336	41,289	***	***	***	***	***	***
2021 Q4	331	47,879	***	***	***	***	***	***
2022 Q1	440	52,281	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***
2023 Q2	***	***	***	***	***	***	***	***
2023 Q3	334	56,585	***	***	***	***	***	***
2023 Q4	301	58,468	***	***	***	***	***	***

Period	U.S. price	U.S. quantity	Philippines price	Philippines quantity	Philippines margin	Slovenia price	Slovenia quantity	Slovenia margin
2021 Q1	346	21,673	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	336	41,289	***	***	***	***	***	***
2021 Q4	331	47,879	***	***	***	***	***	***
2022 Q1	440	52,281	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***
2023 Q2	***	***	***	***	***	***	***	***
2023 Q3	334	56,585	***	***	***	***	***	***
2023 Q4	301	58,468	***	***	***	***	***	***

Table continued.

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 source and quarter

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

Period	U.S. price	U.S. quantity	Spain price	Spain quantity	Spain margin	Taiwan price	Taiwan quantity	Taiwan margin
2021 Q1	346	21,673	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	336	41,289	***	***	***	***	***	***
2021 Q4	331	47,879	***	***	***	***	***	***
2022 Q1	440	52,281	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***
2023 Q2	***	***	***	***	***	***	***	***
2023 Q3	334	56,585	***	***	***	***	***	***
2023 Q4	301	58,468	***	***	***	***	***	***

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

Note: Bosnia and Herzegovina (B and H).

Note: Product 3: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than 12.0 inches. Foam density in a top/comfort layer of greater than or equal to 2 pounds per cubic foot but less than 3 pounds per cubic foot. **Shipped as a Mattress-in-a-Box.**

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Table V-9

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 4 and margins of underselling/(overselling), by source and quarter

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

Period	U.S. price	U.S. quantity	Taiwan price	Taiwan quantity	Taiwan margin
2021 Q1	277	3,575	***	***	***
2021 Q2	322	1,401	***	***	***
2021 Q3	336	3,510	***	***	***
2021 Q4	342	3,180	***	***	***
2022 Q1	***	***	***	***	***
2022 Q2	277	4,473	***	***	***
2022 Q3	***	***	***	***	***
2022 Q4	***	***	***	***	***
2023 Q1	390	914	***	***	***
2023 Q2	383	1,276	***	***	***
2023 Q3	361	804	***	***	***
2023 Q4	368	719	***	***	***

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

Note: Product 4: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than 12.0 inches. Foam density in a top/comfort layer of greater than or equal to 2 pounds per cubic foot but less than 3 pounds per cubic foot. **Shipped as a flat-packed mattress.**

Table V-10

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 5 and margins of underselling/(overselling), by source and quarter

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

Period	U.S. price	U.S. quantity	Bulgaria price	Bulgaria quantity	Bulgaria margin	Burma price	Burma quantity	Burma margin
2021 Q1	230	98,272	***	***	***	***	***	***
2021 Q2	244	127,077	***	***	***	***	***	***
2021 Q3	239	149,662	***	***	***	***	***	***
2021 Q4	241	127,603	***	***	***	***	***	***
2022 Q1	229	146,460	***	***	***	***	***	***
2022 Q2	237	125,936	***	***	***	***	***	***
2022 Q3	241	123,873	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	247	137,692	***	***	***	***	***	***
2023 Q2	248	147,982	***	***	***	***	***	***
2023 Q3	237	164,228	***	***	***	***	***	***
2023 Q4	243	151,419	***	***	***	***	***	***

Period	U.S. price	U.S. quantity	India price	India quantity	India margin	Indonesia price	Indonesia quantity	Indonesia margin
2021 Q1	230	98,272	***	***	***	***	***	***
2021 Q2	244	127,077	***	***	***	***	***	***
2021 Q3	239	149,662	***	***	***	***	***	***
2021 Q4	241	127,603	***	***	***	***	***	***
2022 Q1	229	146,460	***	***	***	***	***	***
2022 Q2	237	125,936	***	***	***	***	***	***
2022 Q3	241	123,873	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	247	137,692	***	***	***	***	***	***
2023 Q2	248	147,982	***	***	***	***	***	***
2023 Q3	237	164,228	***	***	***	***	***	***
2023 Q4	243	151,419	***	***	***	***	***	***

Table continued.

Table V-10 Continued

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 5 and margins of underselling/(overselling), by source and quarter

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

Period	U.S. price	U.S. quantity	Italy price	Italy quantity	Italy margin	Kosovo price	Kosovo quantity	Kosovo margin
2021 Q1	230	98,272	***	***	***	***	***	***
2021 Q2	244	127,077	***	***	***	***	***	***
2021 Q3	239	149,662	***	***	***	***	***	***
2021 Q4	241	127,603	***	***	***	***	***	***
2022 Q1	229	146,460	***	***	***	***	***	***
2022 Q2	237	125,936	***	***	***	***	***	***
2022 Q3	241	123,873	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	247	137,692	***	***	***	***	***	***
2023 Q2	248	147,982	***	***	***	***	***	***
2023 Q3	237	164,228	***	***	***	***	***	***
2023 Q4	243	151,419	***	***	***	***	***	***

Period	U.S. price	U.S. quantity	Mexico price	Mexico quantity	Mexico margin	Slovenia price	Slovenia quantity	Slovenia margin
2021 Q1	230	98,272	***	***	***	***	***	***
2021 Q2	244	127,077	***	***	***	***	***	***
2021 Q3	239	149,662	***	***	***	***	***	***
2021 Q4	241	127,603	***	***	***	***	***	***
2022 Q1	229	146,460	***	***	***	***	***	***
2022 Q2	237	125,936	***	***	***	***	***	***
2022 Q3	241	123,873	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	247	137,692	***	***	***	***	***	***
2023 Q2	248	147,982	***	***	***	***	***	***
2023 Q3	237	164,228	***	***	***	***	***	***
2023 Q4	243	151,419	***	***	***	***	***	***

Table continued.

Table V-10 Continued

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 5 and margins of underselling/(overselling), by source and quarter

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

Period	U.S. price	U.S. quantity	Spain price	Spain quantity	Spain margin	Taiwan price	Taiwan quantity	Taiwan margin
2021 Q1	230	98,272	***	***	***	***	***	***
2021 Q2	244	127,077	***	***	***	***	***	***
2021 Q3	239	149,662	***	***	***	***	***	***
2021 Q4	241	127,603	***	***	***	***	***	***
2022 Q1	229	146,460	***	***	***	***	***	***
2022 Q2	237	125,936	***	***	***	***	***	***
2022 Q3	241	123,873	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	247	137,692	***	***	***	***	***	***
2023 Q2	248	147,982	***	***	***	***	***	***
2023 Q3	237	164,228	***	***	***	***	***	***
2023 Q4	243	151,419	***	***	***	***	***	***

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

Note: Product 5: “Wrapped” 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. Coil count less than 1200 coils in queen size. **Shipped as a Mattress-in-a-Box.**

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Table V-11

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 6 and margins of underselling/(overselling), by source and quarter

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

Period	U.S. price	U.S. quantity	India price	India quantity	India margin	Indonesia price	Indonesia quantity	Indonesia margin
2021 Q1	400	112,104	***	***	***	***	***	***
2021 Q2	410	141,634	***	***	***	***	***	***
2021 Q3	408	156,205	***	***	***	***	***	***
2021 Q4	407	149,394	***	***	***	***	***	***
2022 Q1	425	123,435	***	***	***	***	***	***
2022 Q2	435	122,120	***	***	***	***	***	***
2022 Q3	429	131,755	***	***	***	***	***	***
2022 Q4	427	113,646	***	***	***	***	***	***
2023 Q1	424	114,037	***	***	***	***	***	***
2023 Q2	398	121,003	***	***	***	***	***	***
2023 Q3	405	123,089	***	***	***	***	***	***
2023 Q4	379	106,490	***	***	***	***	***	***

Period	U.S. price	U.S. quantity	Taiwan price	Taiwan quantity	Taiwan margin
2021 Q1	400	112,104	***	***	***
2021 Q2	410	141,634	***	***	***
2021 Q3	408	156,205	***	***	***
2021 Q4	407	149,394	***	***	***
2022 Q1	425	123,435	***	***	***
2022 Q2	435	122,120	***	***	***
2022 Q3	429	131,755	***	***	***
2022 Q4	427	113,646	***	***	***
2023 Q1	424	114,037	***	***	***
2023 Q2	398	121,003	***	***	***
2023 Q3	405	123,089	***	***	***
2023 Q4	379	106,490	***	***	***

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

Note: Product 6: “Wrapped” 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. Coil count less than 1200 coils in queen size. **Shipped as a flat-packed mattress.**

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Table V-12

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 7 and margins of underselling/(overselling), by source and quarter

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

Period	U.S. price	U.S. quantity	Bulgaria price	Bulgaria quantity	Bulgaria margin	Burma price	Burma quantity	Burma margin
2021 Q1	90	163,375	***	***	***	***	***	***
2021 Q2	91	191,155	***	***	***	***	***	***
2021 Q3	103	182,729	***	***	***	***	***	***
2021 Q4	120	151,045	***	***	***	***	***	***
2022 Q1	141	227,975	***	***	***	***	***	***
2022 Q2	126	170,072	***	***	***	***	***	***
2022 Q3	146	154,474	***	***	***	***	***	***
2022 Q4	143	128,142	***	***	***	***	***	***
2023 Q1	155	164,574	***	***	***	***	***	***
2023 Q2	165	152,705	***	***	***	***	***	***
2023 Q3	173	171,059	***	***	***	***	***	***
2023 Q4	171	145,542	***	***	***	***	***	***

Period	U.S. price	U.S. quantity	India price	India quantity	India margin	Indonesia price	Indonesia quantity	Indonesia margin
2021 Q1	90	163,375	***	***	***	***	***	***
2021 Q2	91	191,155	***	***	***	***	***	***
2021 Q3	103	182,729	***	***	***	***	***	***
2021 Q4	120	151,045	***	***	***	***	***	***
2022 Q1	141	227,975	***	***	***	***	***	***
2022 Q2	126	170,072	***	***	***	***	***	***
2022 Q3	146	154,474	***	***	***	***	***	***
2022 Q4	143	128,142	***	***	***	***	***	***
2023 Q1	155	164,574	***	***	***	***	***	***
2023 Q2	165	152,705	***	***	***	***	***	***
2023 Q3	173	171,059	***	***	***	***	***	***
2023 Q4	171	145,542	***	***	***	***	***	***

Table continued.

Table V-12 Continued

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 7 and margins of underselling/(overselling), by source and quarter

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

Period	U.S. price	U.S. quantity	Italy price	Italy quantity	Italy margin	Kosovo price	Kosovo quantity	Kosovo margin
2021 Q1	90	163,375	***	***	***	***	***	***
2021 Q2	91	191,155	***	***	***	***	***	***
2021 Q3	103	182,729	***	***	***	***	***	***
2021 Q4	120	151,045	***	***	***	***	***	***
2022 Q1	141	227,975	***	***	***	***	***	***
2022 Q2	126	170,072	***	***	***	***	***	***
2022 Q3	146	154,474	***	***	***	***	***	***
2022 Q4	143	128,142	***	***	***	***	***	***
2023 Q1	155	164,574	***	***	***	***	***	***
2023 Q2	165	152,705	***	***	***	***	***	***
2023 Q3	173	171,059	***	***	***	***	***	***
2023 Q4	171	145,542	***	***	***	***	***	***

Period	U.S. price	U.S. quantity	Mexico price	Mexico quantity	Mexico margin	Slovenia price	Slovenia quantity	Slovenia margin
2021 Q1	90	163,375	***	***	***	***	***	***
2021 Q2	91	191,155	***	***	***	***	***	***
2021 Q3	103	182,729	***	***	***	***	***	***
2021 Q4	120	151,045	***	***	***	***	***	***
2022 Q1	141	227,975	***	***	***	***	***	***
2022 Q2	126	170,072	***	***	***	***	***	***
2022 Q3	146	154,474	***	***	***	***	***	***
2022 Q4	143	128,142	***	***	***	***	***	***
2023 Q1	155	164,574	***	***	***	***	***	***
2023 Q2	165	152,705	***	***	***	***	***	***
2023 Q3	173	171,059	***	***	***	***	***	***
2023 Q4	171	145,542	***	***	***	***	***	***

Table continued.

Table V-12 Continued

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 7 and margins of underselling/(overselling), by source and quarter

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

Period	U.S. price	U.S. quantity	Spain price	Spain quantity	Spain margin	Taiwan price	Taiwan quantity	Taiwan margin
2021 Q1	90	163,375	***	***	***	***	***	***
2021 Q2	91	191,155	***	***	***	***	***	***
2021 Q3	103	182,729	***	***	***	***	***	***
2021 Q4	120	151,045	***	***	***	***	***	***
2022 Q1	141	227,975	***	***	***	***	***	***
2022 Q2	126	170,072	***	***	***	***	***	***
2022 Q3	146	154,474	***	***	***	***	***	***
2022 Q4	143	128,142	***	***	***	***	***	***
2023 Q1	155	164,574	***	***	***	***	***	***
2023 Q2	165	152,705	***	***	***	***	***	***
2023 Q3	173	171,059	***	***	***	***	***	***
2023 Q4	171	145,542	***	***	***	***	***	***

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

Note: Product 7: Innerspring mattress, twin size, height (edge to edge) greater than 6.0 inches but less than or equal to 9.0 inches.

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Note: Four U.S. producers reported the share of their pricing data for product 7 in 2023 that were MiBs: 0.2 percent (***), 5 percent (***), 33 percent (***), and 100 percent (***). Seven importers reported that all of their pricing data for product 7 in 2023 were MiBs.

Table V-13

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 8 and margins of underselling/(overselling), by source and quarter

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

Period	U.S. price	U.S. quantity	Burma price	Burma quantity	Burma margin	India price	India quantity	India margin
2021 Q1	338	345,856	***	***	***	***	***	***
2021 Q2	342	321,155	***	***	***	***	***	***
2021 Q3	367	342,562	***	***	***	***	***	***
2021 Q4	371	289,470	***	***	***	***	***	***
2022 Q1	398	275,276	***	***	***	***	***	***
2022 Q2	391	236,905	***	***	***	***	***	***
2022 Q3	390	281,858	***	***	***	***	***	***
2022 Q4	390	243,136	***	***	***	***	***	***
2023 Q1	411	282,116	***	***	***	***	***	***
2023 Q2	436	265,833	***	***	***	***	***	***
2023 Q3	435	281,178	***	***	***	***	***	***
2023 Q4	419	250,076	***	***	***	***	***	***

Period	U.S. price	U.S. quantity	Indonesia price	Indonesia quantity	Indonesia margin	Italy price	Italy quantity	Italy margin
2021 Q1	338	345,856	***	***	***	***	***	***
2021 Q2	342	321,155	***	***	***	***	***	***
2021 Q3	367	342,562	***	***	***	***	***	***
2021 Q4	371	289,470	***	***	***	***	***	***
2022 Q1	398	275,276	***	***	***	***	***	***
2022 Q2	391	236,905	***	***	***	***	***	***
2022 Q3	390	281,858	***	***	***	***	***	***
2022 Q4	390	243,136	***	***	***	***	***	***
2023 Q1	411	282,116	***	***	***	***	***	***
2023 Q2	436	265,833	***	***	***	***	***	***
2023 Q3	435	281,178	***	***	***	***	***	***
2023 Q4	419	250,076	***	***	***	***	***	***

Table continued.

Table V-13 Continued

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 8 and margins of underselling/(overselling), by source and quarter

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

Period	U.S. price	U.S. quantity	Kosovo price	Kosovo quantity	Kosovo margin	Mexico price	Mexico quantity	Mexico margin
2021 Q1	338	345,856	***	***	***	***	***	***
2021 Q2	342	321,155	***	***	***	***	***	***
2021 Q3	367	342,562	***	***	***	***	***	***
2021 Q4	371	289,470	***	***	***	***	***	***
2022 Q1	398	275,276	***	***	***	***	***	***
2022 Q2	391	236,905	***	***	***	***	***	***
2022 Q3	390	281,858	***	***	***	***	***	***
2022 Q4	390	243,136	***	***	***	***	***	***
2023 Q1	411	282,116	***	***	***	***	***	***
2023 Q2	436	265,833	***	***	***	***	***	***
2023 Q3	435	281,178	***	***	***	***	***	***
2023 Q4	419	250,076	***	***	***	***	***	***

Period	U.S. price	U.S. quantity	Spain price	Spain quantity	Spain margin	Taiwan price	Taiwan quantity	Taiwan margin
2021 Q1	338	345,856	***	***	***	***	***	***
2021 Q2	342	321,155	***	***	***	***	***	***
2021 Q3	367	342,562	***	***	***	***	***	***
2021 Q4	371	289,470	***	***	***	***	***	***
2022 Q1	398	275,276	***	***	***	***	***	***
2022 Q2	391	236,905	***	***	***	***	***	***
2022 Q3	390	281,858	***	***	***	***	***	***
2022 Q4	390	243,136	***	***	***	***	***	***
2023 Q1	411	282,116	***	***	***	***	***	***
2023 Q2	436	265,833	***	***	***	***	***	***
2023 Q3	435	281,178	***	***	***	***	***	***
2023 Q4	419	250,076	***	***	***	***	***	***

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

Note: Product 8: Pocket coil mattress (including mattresses with multiple cores and/or foam in addition to the pocket coil), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than or equal to 15.0 inches.

Note: While imports from Indonesia are subject to investigation at this time, Commerce has preliminarily determined the level of countervailable subsidies to be de minimis (89 FR 57, January 2, 2024).

Note: Four U.S. producers reported the share of their pricing data for product 8 in 2023 that were MiBs: 0.1 percent (***), 1 percent (***), 5.1 percent (***), and 95 percent (***). Nine importers reported that all of their pricing data for product 8 in 2023 were MiBs.

Figure V-3

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 1, by source and quarter

Price of product 1						
*	*	*	*	*	*	*
Volume of product 1						
*	*	*	*	*	*	*

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

Note: Product 1: Memory foam mattresses (without any innersprings), queen size, height (edge to edge) greater than or equal to 8.0 inches but less than 10.0 inches. Foam density top/comfort layer of greater than or equal to 3 pounds per cubic foot but less than or equal to 5 pounds per cubic foot. **Shipped as a Mattress-in-a-Box.**

Figure V-4

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 2, by source and 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 8.0 inches but less than 10.0 inches. Foam density in a top/comfort layer of greater than or equal to 3 pounds per cubic foot but less than or equal to 5 pounds per cubic foot.

Shipped as a flat-packed mattress.

Figure V-5

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 3, by source and quarter

Price of product 3						
*	*	*	*	*	*	*
Volume of product 3						
*	*	*	*	*	*	*

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

Note: Product 3: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than 12.0 inches. Foam density in a top/comfort layer of greater than or equal to 2 pounds per cubic foot but less than 3 pounds per cubic foot. **Shipped as a Mattress-in-a-Box.**

Figure V-6

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 4, by source and quarter

Price of product 4						
*	*	*	*	*	*	*
Volume of product 4						
*	*	*	*	*	*	*

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

Note: Product 4: Memory foam mattress (without any innersprings), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than 12.0 inches. Foam density in a top/comfort layer of greater than or equal to 2 pounds per cubic foot but less than 3 pounds per cubic foot. **Shipped as a flat-packed mattress.**

Figure V-7

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 5, by source and quarter

Price of product 5						
*	*	*	*	*	*	*
Volume of product 5						
*	*	*	*	*	*	*

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

Note: Product 5: “Wrapped” 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. Coil count less than 1200 coils in queen size. **Shipped as a Mattress-in-a-Box.**

Figure V-8

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 6, by source and quarter

Price of product 6						
*	*	*	*	*	*	*
Volume of product 6						
*	*	*	*	*	*	*

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

Note: Product 6: “Wrapped” 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. Coil count less than 1200 coils in queen size. **Shipped as a flat-packed mattress.**

Figure V-9

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 7, by source and quarter

Price of product 7						
*	*	*	*	*	*	*
Volume of product 7						
*	*	*	*	*	*	*

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

Note: Product 7: Innerspring mattress, twin size, height (edge to edge) greater than 6.0 inches but less than or equal to 9.0 inches.

Figure V-10

Mattresses: Weighted-average f.o.b. prices and quantities of domestic and imported product 8, by source and quarter

Price of product 8						
*	*	*	*	*	*	*
Volume of product 8						
*	*	*	*	*	*	*

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

Note: Product 8: Pocket coil mattress (including mattresses with multiple cores and/or foam in addition to the pocket coil), queen size, height (edge to edge) greater than or equal to 10.0 inches but less than or equal to 15.0 inches.

Price trends

In general, price changes varied across the pricing products during 2021 to 2023. Table V-14 summarizes the price trends, by country and by product. As shown in the table, domestic price changes ranged from a *** percent decrease to a *** percent increase during January 2021 to December 2023 while import price changes ranged from a *** percent decrease to a *** percent increase. Tables V-15 through V-17 and figures V-11 through V-13 present indexed prices of each pricing product by source.

Table V-14**Mattresses: Summary of price data, by product and source, January 2021-December 2023**

Quantity in mattresses, price in dollars per mattress

Product	Source	Number of quarters	Quantity of shipments	Low price	High price	First quarter price	Last quarter price	Percent change in price over period
Product 1	United States	12	***	***	***	***	***	***
Product 1	Bosnia and Herzegovina	***	***	***	***	***	***	***
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 2	United States	12	***	***	***	***	***	***
Product 2	Bosnia and Herzegovina	***	***	***	***	***	***	***
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	***	***	***	***	***	***	***

Table continued.

Table V-14 Continued

Mattresses: Summary of price data, by product and source, January 2021-December 2023

Quantity in mattresses, price in dollars per mattress

Product	Source	Number of quarters	Quantity of shipments	Low price	High price	First quarter price	Last quarter price	Percent change in price over period
Product 3	United States	12	***	301	440	346	301	(13.1)
Product 3	Bosnia and Herzegovina	***	***	***	***	***	***	***
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 4	United States	12	***	***	390	277	368	32.8
Product 4	Bosnia and Herzegovina	***	***	***	***	***	***	***
Product 4	Bulgaria	***	***	***	***	***	***	***
Product 4	Burma	***	***	***	***	***	***	***
Product 4	India	***	***	***	***	***	***	***
Product 4	Indonesia	***	***	***	***	***	***	***
Product 4	Italy	***	***	***	***	***	***	***
Product 4	Kosovo	***	***	***	***	***	***	***
Product 4	Mexico	***	***	***	***	***	***	***
Product 4	Philippines	***	***	***	***	***	***	***
Product 4	Poland	***	***	***	***	***	***	***
Product 4	Slovenia	***	***	***	***	***	***	***
Product 4	Spain	***	***	***	***	***	***	***
Product 4	Taiwan	***	***	***	***	***	***	***

Table continued.

Table V-14 Continued

Mattresses: Summary of price data, by product and source, January 2021-December 2023

Quantity in mattresses, price in dollars per mattress

Product	Source	Number of quarters	Quantity of shipments	Low price	High price	First quarter price	Last quarter price	Percent change in price over period
Product 5	United States	12	***	229	***	230	243	5.5
Product 5	Bosnia and Herzegovina	***	***	***	***	***	***	***
Product 5	Bulgaria	***	***	***	***	***	***	***
Product 5	Burma	***	***	***	***	***	***	***
Product 5	India	***	***	***	***	***	***	***
Product 5	Indonesia	***	***	***	***	***	***	***
Product 5	Italy	***	***	***	***	***	***	***
Product 5	Kosovo	***	***	***	***	***	***	***
Product 5	Mexico	***	***	***	***	***	***	***
Product 5	Philippines	***	***	***	***	***	***	***
Product 5	Poland	***	***	***	***	***	***	***
Product 5	Slovenia	***	***	***	***	***	***	***
Product 5	Spain	***	***	***	***	***	***	***
Product 5	Taiwan	***	***	***	***	***	***	***
Product 6	United States	12	1,514,912	379	435	400	379	(5.2)
Product 6	Bosnia and Herzegovina	***	***	***	***	***	***	***
Product 6	Bulgaria	***	***	***	***	***	***	***
Product 6	Burma	***	***	***	***	***	***	***
Product 6	India	***	***	***	***	***	***	***
Product 6	Indonesia	***	***	***	***	***	***	***
Product 6	Italy	***	***	***	***	***	***	***
Product 6	Kosovo	***	***	***	***	***	***	***
Product 6	Mexico	***	***	***	***	***	***	***
Product 6	Philippines	***	***	***	***	***	***	***
Product 6	Poland	***	***	***	***	***	***	***
Product 6	Slovenia	***	***	***	***	***	***	***
Product 6	Spain	***	***	***	***	***	***	***
Product 6	Taiwan	***	***	***	***	***	***	***

Table continued.

Table V-14 Continued

Mattresses: Summary of price data, by product and source, January 2021-December 2023

Quantity in mattresses, price in dollars per mattress

Product	Source	Number of quarters	Quantity of shipments	Low price	High price	First quarter price	Last quarter price	Percent change in price over period
Product 7	United States	12	2,002,847	90	173	90	171	91.4
Product 7	Bosnia and Herzegovina	***	***	***	***	***	***	***
Product 7	Bulgaria	***	***	***	***	***	***	***
Product 7	Burma	***	***	***	***	***	***	***
Product 7	India	***	***	***	***	***	***	***
Product 7	Indonesia	***	***	***	***	***	***	***
Product 7	Italy	***	***	***	***	***	***	***
Product 7	Kosovo	***	***	***	***	***	***	***
Product 7	Mexico	***	***	***	***	***	***	***
Product 7	Philippines	***	***	***	***	***	***	***
Product 7	Poland	***	***	***	***	***	***	***
Product 7	Slovenia	***	***	***	***	***	***	***
Product 7	Spain	***	***	***	***	***	***	***
Product 7	Taiwan	***	***	***	***	***	***	***
Product 8	United States	12	3,415,421	338	436	338	419	23.8
Product 8	Bosnia and Herzegovina	***	***	***	***	***	***	***
Product 8	Bulgaria	***	***	***	***	***	***	***
Product 8	Burma	***	***	***	***	***	***	***
Product 8	India	***	***	***	***	***	***	***
Product 8	Indonesia	***	***	***	***	***	***	***
Product 8	Italy	***	***	***	***	***	***	***
Product 8	Kosovo	***	***	***	***	***	***	***
Product 8	Mexico	***	***	***	***	***	***	***
Product 8	Philippines	***	***	***	***	***	***	***
Product 8	Poland	***	***	***	***	***	***	***
Product 8	Slovenia	***	***	***	***	***	***	***
Product 8	Spain	***	***	***	***	***	***	***
Product 8	Taiwan	***	***	***	***	***	***	***

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

Note: Percent change column is percentage change from the first quarter 2021 to the last quarter in 2023.

Table V-15
Mattresses: Indexed U.S. producer prices, by quarter

Indexed prices, Q1 2021=100.0

Period	Product 1	Product 2	Product 3	Product 4	Product 5	Product 6	Product 7	Product 8
2021 Q1	***	***	100.0	100.0	100.0	100.0	100.0	100.0
2021 Q2	***	***	***	116.2	106.1	102.4	101.9	101.1
2021 Q3	***	***	97.2	121.2	104.1	101.8	114.9	108.5
2021 Q4	***	***	95.5	123.5	104.8	101.6	134.2	109.6
2022 Q1	***	***	127.2	***	99.5	106.1	157.9	117.8
2022 Q2	***	***	***	100.1	103.3	108.7	141.1	115.5
2022 Q3	***	***	***	***	105.0	107.2	162.7	115.3
2022 Q4	***	***	***	***	***	106.7	160.1	115.4
2023 Q1	***	***	***	141.0	107.6	105.9	172.9	121.7
2023 Q2	***	***	***	138.4	107.8	99.4	183.9	128.8
2023 Q3	***	***	96.4	130.3	103.1	101.2	192.8	128.6
2023 Q4	***	***	86.9	132.8	105.5	94.8	191.4	123.8

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

Figure V-11
Mattresses: Indexed U.S. producer prices, by quarter

* * * * *

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

Table V-16
Mattresses: Indexed subject U.S. importer prices, by quarter

Indexed prices, Q1 2021= 100.0

Period	Product 1	Product 2	Product 3	Product 4	Product 5	Product 6	Product 7	Product 8
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***
2023 Q2	***	***	***	***	***	***	***	***
2023 Q3	***	***	***	***	***	***	***	***
2023 Q4	***	***	***	***	***	***	***	***

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

Table V-17
Mattresses: Indexed subject U.S. importer prices less Indonesia, by quarter

Indexed prices, Q1 2021= 100.0

Period	Product 1	Product 2	Product 3	Product 4	Product 5	Product 6	Product 7	Product 8
2021 Q1	***	***	***	***	***	***	***	***
2021 Q2	***	***	***	***	***	***	***	***
2021 Q3	***	***	***	***	***	***	***	***
2021 Q4	***	***	***	***	***	***	***	***
2022 Q1	***	***	***	***	***	***	***	***
2022 Q2	***	***	***	***	***	***	***	***
2022 Q3	***	***	***	***	***	***	***	***
2022 Q4	***	***	***	***	***	***	***	***
2023 Q1	***	***	***	***	***	***	***	***
2023 Q2	***	***	***	***	***	***	***	***
2023 Q3	***	***	***	***	***	***	***	***
2023 Q4	***	***	***	***	***	***	***	***

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

Figure V-12

Mattresses: Indexed subject U.S. importer prices, by quarter

* * * * *

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

Figure V-13

Mattresses: Indexed subject U.S. importer prices less Indonesia, by quarter

* * * * *

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

Price comparisons

As shown in tables V-18 to V-19, prices for product imported from subject countries (including Indonesia) were below those for U.S.-produced product in 383 of 467 instances (2.4 million mattresses); margins of underselling ranged from 0.0 to 93.0 percent. In the remaining 84 instances (137,981 mattresses), prices for product from subject countries were between 1.2 and 113.4 percent above prices for the domestic product.

Table V-20 presents the underselling and overselling by product excluding Indonesia. When Indonesia is excluded, prices for product imported from subject countries were below those for U.S.-produced product in 322 of 406 instances (1.6 million mattresses); margins of underselling ranged from 0.0 to 93.0 percent. In the remaining 84 instances (137,981 mattresses), prices for product from subject countries were between 1.2 and 113.4 percent above prices for the domestic product.

Table V-18**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 instances	Quantity	Average margin	Min margin	Max margin
Bosnia and Herzegovina	Underselling	13	***	***	***	***
Bulgaria	Underselling	24	***	***	***	***
Burma	Underselling	30	***	***	***	***
India	Underselling	42	***	***	***	***
Indonesia	Underselling	61	***	***	***	***
Italy	Underselling	47	***	***	***	***
Kosovo	Underselling	34	***	***	***	***
Mexico	Underselling	44	***	***	***	***
Philippines	Underselling	12	***	***	***	***
Poland	Underselling	---	***	***	***	***
Slovenia	Underselling	24	***	***	***	***
Spain	Underselling	12	***	***	***	***
Taiwan	Underselling	40	***	***	***	***
Total, subject sources	Underselling	383	***	***	***	***
Total, less Indonesia	Underselling	322	1,589,512	39.0	0.0	93.0
Bosnia and Herzegovina	Overselling	---	***	***	***	***
Bulgaria	Overselling	---	***	***	***	***
Burma	Overselling	6	***	***	***	***
India	Overselling	2	***	***	***	***
Indonesia	Overselling	---	***	***	***	***
Italy	Overselling	10	***	***	***	***
Kosovo	Overselling	10	***	***	***	***
Mexico	Overselling	6	***	***	***	***
Philippines	Overselling	---	***	***	***	***
Poland	Overselling	---	***	***	***	***
Slovenia	Overselling	2	***	***	***	***
Spain	Overselling	26	***	***	***	***
Taiwan	Overselling	22	***	***	***	***
Total, subject sources	Overselling	84	***	***	***	***
Total, less Indonesia	Overselling	84	137,981	(32.1)	(1.2)	(113.4)

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: Margins 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 V-19

Mattresses: Instances of underselling and overselling and the range and average of margins for all subject sources, including Indonesia, by product

Quantity in mattresses; margin in percent

Product	Type	Number of instances	Quantity	Average margin	Min margin	Max margin
Product 1	Underselling	35	***	***	***	***
Product 2	Underselling	7	***	***	***	***
Product 3	Underselling	114	***	***	***	***
Product 4	Underselling	2	***	***	***	***
Product 5	Underselling	67	***	***	***	***
Product 6	Underselling	20	***	***	***	***
Product 7	Underselling	79	***	***	***	***
Product 8	Underselling	59	***	***	***	***
Total, all products	Underselling	383	***	***	***	***
Product 1	Overselling	24	***	***	***	***
Product 2	Overselling	---	***	***	***	***
Product 3	Overselling	2	***	***	***	***
Product 4	Overselling	---	***	***	***	***
Product 5	Overselling	35	***	***	***	***
Product 6	Overselling	---	***	***	***	***
Product 7	Overselling	11	***	***	***	***
Product 8	Overselling	12	***	***	***	***
Total, all products	Overselling	84	***	***	***	***

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: Margins 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 V-20

Mattresses: Instances of underselling and overselling and the range and average of margins for subject sources, excluding Indonesia, by product

Quantity in mattresses; margin in percent

Product	Type	Number of quarters	Quantity	Average margin	Min margin	Max margin
Product 1	Underselling	23	***	***	***	***
Product 2	Underselling	7	***	***	***	***
Product 3	Underselling	102	***	***	***	***
Product 4	Underselling	2	***	***	***	***
Product 5	Underselling	55	***	***	***	***
Product 6	Underselling	18	***	***	***	***
Product 7	Underselling	67	***	***	***	***
Product 8	Underselling	48	***	***	***	***
Total, all products	Underselling	322	1,589,512	39.0	0.0	93.0
Product 1	Overselling	24	***	***	***	***
Product 2	Overselling	---	***	***	***	***
Product 3	Overselling	2	***	***	***	***
Product 4	Overselling	---	***	***	***	***
Product 5	Overselling	35	***	***	***	***
Product 6	Overselling	---	***	***	***	***
Product 7	Overselling	11	***	***	***	***
Product 8	Overselling	12	***	***	***	***
Total, all products	Overselling	84	137,981	(32.1)	(1.2)	(113.4)

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: Margins 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 "---".

Lost sales and lost revenue

In the preliminary phase of the investigations, 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.

In the final phase of the investigations, 18 of 47 responding U.S. producers reported that they had to reduce prices, 12 of 46 reported that they had to roll back announced price increases, and 17 of 46 firms reported that they had lost sales.

Staff contacted 101 purchasers and received responses from 29 purchasers. Responding purchasers reported purchasing or importing 40.4 mattresses during 2021-23 (table V-21). Purchasers purchased 38.8 percent of their mattresses from domestic producers, purchased or imported 44.8 percent of their mattresses from subject sources, and purchased/imported 16.4 percent from other sources during 2021-23.¹⁰

¹⁰ Excluding Indonesia, purchasers purchased 57.7 percent of their mattresses from domestic producers, purchased or imported 24.5 percent of their mattresses from all other subject sources, and purchased/imported 17.8 percent from other sources during 2021-23.

Quantity in mattresses, share in percent

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

Note: The table presents subject quantity and changes in the subject country share that include purchases and imports from Indonesia. Total subject quantity purchases and imports excluding Indonesia is *** mattresses and the change in subject country share of purchases and imports is *** percent.

Of the 23 responding purchasers, 10 reported that, since 2021, they had purchased imported mattresses from subject sources instead of U.S.-produced product: 2 from Indonesia, 4 from Italy, 1 from Kosovo, 4 from Mexico, 1 from Slovenia, 1 from Spain, and 2 from Taiwan.¹¹ Seven of these purchasers reported that subject import prices were lower than U.S.-produced product: three for Mexico, two for Indonesia, and one each for Kosovo, Slovenia, Spain, and Taiwan. Four of these purchasers reported that price was a primary reason for the decision to purchase imported product rather than U.S.-produced: three for Mexico and one each for Indonesia, Kosovo, and Spain. Purchasers estimated the quantity of mattresses from subject sources purchased instead of domestic product; quantities ranged from *** mattresses to *** mattresses (tables V-22 and V-23). Purchasers identified product variety, lack of availability from U.S. suppliers, very high-quality product from Slovenia, and preferred brand as non-price reasons for purchasing imported rather than U.S.-produced product. Purchaser *** reported that for its company-owned brand offerings, price was a factor for placing the programs in Kosovo, which resulted from raw material price increases in the United States and labor issues/shortages. It continued that for its national brand offerings, once a supplier has satisfied its responsible sourcing, sustainability and product safety and quality assurance standards, its purchase decisions are driven first by brand/guest recognition of brand and secondarily by cost.

Of the 25 responding purchasers, 17 reported that U.S. producers had not reduced prices in order to compete with lower-priced imports from subject countries; 8 reported that they did not know.

¹¹ Purchasers could select more than one subject source.

Table V-22

Mattresses: Purchasers' responses to purchasing subject imports instead of domestic product since January 1, 2021, by firm

Quantity in mattresses

Purchaser	Purchased subject imports instead of domestic	Imports priced lower	Choice based on price	Quantity	Reasons for purchasing imports
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***

Table continued.

Table V-22 Continued

Mattresses: Purchasers' responses to purchasing subject imports instead of domestic product since January 1, 2021, by firm

Quantity in mattresses

Purchaser	Purchased subject imports instead of domestic	Imports priced lower	Choice based on price	Quantity	Reasons for purchasing imports
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***
***	***	***	***	***	***

Table continued.

Table V-22 Continued

Mattresses: Purchasers' responses to purchasing subject imports instead of domestic product since January 1, 2021, by firm

Quantity in mattresses

Purchaser	Purchased subject imports instead of domestic	Imports priced lower	Choice based on price	Quantity	Reasons for purchasing imports
***	***	***	***	***	***
All firms	Yes--9; No--13	Yes--6; No--4	Yes--4; No--6	***	NA

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

Note: The quantity of mattresses purchased from subject sources excluding Indonesia instead of domestically produced mattresses is *** mattresses. *** reported purchasing *** mattresses from *** and *** mattresses from *** instead of purchasing domestically produced mattresses.

Table V-23

Mattresses: Purchasers' responses to purchasing subject imports instead of domestic product, by source

Count in number of firms reporting; 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	0	0	0	***
Bulgaria	0	0	0	***
Burma	0	0	0	***
India	0	0	0	***
Indonesia	2	2	1	***
Italy	4	0	0	***
Kosovo	1	1	1	***
Mexico	4	4	3	***
Philippines	0	0	0	***
Poland	0	0	0	***
Slovenia	1	1	0	***
Spain	1	1	1	***
Taiwan	2	1	0	***
Subject sources	10	7	4	***
Subject sources, less Indonesia	10	6	4	***

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

Part VI: Financial experience of U.S. producers

Background¹

Forty-one out of 53 responding U.S. producers provided usable financial results on their mattress operations.^{2 3} U.S. producers, with the exception of ***, reported financial data for a fiscal year ending December 31. Thirty-two of the responding U.S. producers provided their financial data on the basis of GAAP.⁴ Net sales consisted primarily of commercial sales; twelve producers reported internal consumption and two reported transfers to related firms. Non-commercial sales combined accounted for *** percent of total net sales by quantity in 2023. Non-commercial sales are included but not shown separately in this section of the report.

Figure VI-1 presents the top 10 responding firms based on U.S. production in 2023 and all other firms' share of the total reported net sales quantity in 2023.

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 Twelve firms (***) submitted incomplete financial data in their U.S. producers' questionnaire. Their partial responses were not included in the aggregated financial data.

³ Commission staff verified the questionnaire response of ***. Data changes have been incorporated into this section of the report.

⁴ ***.

Figure VI-1

Mattresses: U.S. producers' share of net sales quantity in 2023, by firm

* * * * *

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

Note: Top ten producers based on U.S. production in 2023 are shown. "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,⁵ while table VI-2 presents corresponding changes in AUVs. Table VI-3 presents selected company-specific financial data.⁶

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	2021	2022	2023
Total net sales	Quantity	18,926,410	15,779,683	14,927,907
Total net sales	Value	6,700,341	6,156,253	6,012,794
COGS: Raw materials	Value	3,070,339	2,946,231	2,671,458
COGS: Direct labor	Value	451,265	408,117	391,473
COGS: Other factory	Value	589,910	585,812	638,296
COGS: Total	Value	4,111,514	3,940,160	3,701,227
Gross profit or (loss)	Value	2,588,827	2,216,093	2,311,567
SG&A expenses	Value	1,665,054	1,727,492	1,878,238
Operating income or (loss)	Value	923,773	488,601	433,329
All other expenses / (income)	Value	106,947	272,699	349,440
Net income or (loss)	Value	816,826	215,902	83,889
Depreciation/amortization	Value	251,390	266,609	288,546
Cash flow	Value	1,068,216	482,511	372,435
COGS: Raw materials	Ratio to NS	45.8	47.9	44.4
COGS: Direct labor	Ratio to NS	6.7	6.6	6.5
COGS: Other factory	Ratio to NS	8.8	9.5	10.6
COGS: Total	Ratio to NS	61.4	64.0	61.6
Gross profit	Ratio to NS	38.6	36.0	38.4
SG&A expense	Ratio to NS	24.9	28.1	31.2
Operating income or (loss)	Ratio to NS	13.8	7.9	7.2
Net income or (loss)	Ratio to NS	12.2	3.5	1.4

Table continued.

⁵ Detailed information on U.S. producers' financial results for mattresses by packaging format (i.e., "Mattress-in-a-box" ("MiB") or "non-MiB" mattresses (also referred to as "flat-packed" mattresses ("FPM"))) is presented in appendix G.

⁶ A variance analysis is most useful for products that do not have substantial changes in product mix over the period for which data were collected and the methodology is most sensitive at the plant or firm level, rather than the aggregated industry level. Because of the variation in product mix and unit values between firms in this proceeding, a variance analysis is not presented.

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	2021	2022	2023
COGS: Raw materials	Share of COGS	74.7	74.8	72.2
COGS: Direct labor	Share of COGS	11.0	10.4	10.6
COGS: Other factory	Share of COGS	14.3	14.9	17.2
COGS: Total	Share of COGS	100.0	100.0	100.0
Total net sales	Unit value	354	390	403
COGS: Raw materials	Unit value	162	187	179
COGS: Direct labor	Unit value	24	26	26
COGS: Other factory	Unit value	31	37	43
COGS: Total	Unit value	217	250	248
Gross profit or (loss)	Unit value	137	140	155
SG&A expenses	Unit value	88	109	126
Operating income or (loss)	Unit value	49	31	29
Net income or (loss)	Unit value	43	14	6
Operating losses	Count	5	8	8
Net losses	Count	***	***	***
Data	Count	40	41	41

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

Table VI-2
Mattresses: Changes in AUVs between comparison periods

Changes in percent

Item	2021-23	2021-22	2022-23
Total net sales	▲ 13.8	▲ 10.2	▲ 3.2
COGS: Raw materials	▲ 10.3	▲ 15.1	▼ (4.2)
COGS: Direct labor	▲ 10.0	▲ 8.5	▲ 1.4
COGS: Other factory	▲ 37.2	▲ 19.1	▲ 15.2
COGS: Total	▲ 14.1	▲ 14.9	▼ (0.7)

Table continued.

Table VI-2 Continued
Mattresses: Changes in AUVs between comparison periods

Changes in dollars per unit

Item	2021-23	2021-22	2022-23
Total net sales	▲ 48.8	▲ 36.1	▲ 12.7
COGS: Raw materials	▲ 16.7	▲ 24.5	▼ (7.8)
COGS: Direct labor	▲ 2.4	▲ 2.0	▲ 0.4
COGS: Other factory	▲ 11.6	▲ 6.0	▲ 5.6
COGS: Total	▲ 30.7	▲ 32.5	▼ (1.8)
Gross profit or (loss)	▲ 18.1	▲ 3.7	▲ 14.4
SG&A expense	▲ 37.8	▲ 21.5	▲ 16.3
Operating income or (loss)	▼ (19.8)	▼ (17.8)	▼ (1.9)
Net income or (loss)	▼ (37.5)	▼ (29.5)	▼ (8.1)

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

Note: 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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	15,457,432	12,568,056	12,218,195
All other firms	3,468,978	3,211,627	2,709,712
All firms	18,926,410	15,779,683	14,927,907

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	5,405,807	4,968,258	4,889,701
All other firms	1,294,534	1,187,995	1,123,093
All firms	6,700,341	6,156,253	6,012,794

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	3,217,442	3,089,606	2,945,316
All other firms	894,072	850,554	755,911
All firms	4,111,514	3,940,160	3,701,227

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	2,188,365	1,878,652	1,944,385
All other firms	400,462	337,441	367,182
All firms	2,588,827	2,216,093	2,311,567

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	1,300,677	1,411,531	1,540,224
All other firms	364,377	315,961	338,014
All firms	1,665,054	1,727,492	1,878,238

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	887,688	467,121	404,161
All other firms	36,085	21,480	29,168
All firms	923,773	488,601	433,329

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	757,343	244,219	61,191
All other firms	59,483	(28,317)	22,698
All firms	816,826	215,902	83,889

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	59.5	62.2	60.2
All other firms	69.1	71.6	67.3
All firms	61.4	64.0	61.6

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	40.5	37.8	39.8
All other firms	30.9	28.4	32.7
All firms	38.6	36.0	38.4

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	24.1	28.4	31.5
All other firms	28.1	26.6	30.1
All firms	24.9	28.1	31.2

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	16.4	9.4	8.3
All other firms	2.8	1.8	2.6
All firms	13.8	7.9	7.2

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	14.0	4.9	1.3
All other firms	4.6	(2.4)	2.0
All firms	12.2	3.5	1.4

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	350	395	400
All other firms	373	370	414
All firms	354	390	403

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	161	191	180
All other firms	168	170	175
All firms	162	187	179

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	24	26	25
All other firms	25	25	32
All firms	24	26	26

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	24	29	36
All other firms	65	70	72
All firms	31	37	43

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	208	246	241
All other firms	258	265	279
All firms	217	250	248

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	142	149	159
All other firms	115	105	136
All firms	137	140	155

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	84	112	126
All other firms	105	98	125
All firms	88	109	126

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	57	37	33
All other firms	10	7	11
All firms	49	31	29

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	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	49	19	5
All other firms	17	(9)	8
All firms	43	14	6

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

Note: Top ten responding firms are based on U.S. production in 2023. "All other firms" includes the data reported by ***.

Net sales

Total net sales quantity declined by 21.1 percent from 2021 to 2023 while total net sales value declined by 10.3 percent.⁷ As shown in table VI-3, all of the top ten firms in 2023 except *** reported an overall decline in total net sales quantity and value from 2021 to 2023.^{8 9}

⁷ ***. Email from ***, April 12, 2024.

⁸ ***. U.S. producers' questionnaire response of ***, section II-2a.

⁹ ***. Emails from ***, April 18 and 22, 2024.

As shown in table VI-3, the average unit sales value increased from \$354 in 2021 to \$403 in 2023. Eight of the top ten firms in 2023 (***) reported an increasing unit sales value from 2021 to 2023.¹⁰

Cost of goods sold and gross profit or loss

Total cost of goods sold (“COGS”) declined by 10.0 percent from 2021 to 2023. Per-unit COGS increased irregularly from 2021 to 2023. As shown in table VI-3, six of the top ten firms in 2023 (***) reported overall decreasing total COGS from 2021 to 2023. As a ratio to net sales, COGS moved within a fairly narrow range of 61.6 percent (2021) and 64.0 percent (2022).

As shown in table VI-1, raw materials represent the single largest component of total COGS and ranged from 72.2 percent of total COGS in 2023 to 74.8 percent of total COGS in 2022. Per-unit raw material costs increased irregularly from \$162 in 2021 to \$179 in 2023, with a peak of \$187 in 2022. As shown in table VI-3, all of the top ten firms in 2023 except *** reported overall increasing raw material costs per unit from 2021 to 2023.

Raw materials consisted of innersprings, foam or other resilient material, upholstery materials and ticking, chemicals and other additives. The category also included ***, and other material inputs such as ***.¹¹

¹⁰ ***. U.S. producers’ questionnaire response of ***, section IV-2d.

¹¹ Seven U.S. producers produced raw materials during the manufacturing of mattresses: ***. U.S. producers’ questionnaires, question III-9c.

Table VI-4 presents raw material costs, by type, in 2023.¹²

Table VI-4
Mattresses: U.S. producers' raw material costs in 2023

Value in 1,000 dollars; share of value in percent

Item	Value	Share of value
Upholstery materials and ticking	726,072	27.2
Foam or other resilient material	711,041	26.6
Innersprings	449,870	16.8
Chemicals and other additives	409,732	15.3
Other material inputs	374,743	14.0
All raw materials	2,671,458	100.0

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

As a share of total COGS, direct labor costs ranged from 10.4 percent in 2022 to 11.0 percent in 2021, while other factory costs ranged from 14.3 percent in 2021 to 17.2 percent in 2023. The average per unit direct labor costs increased from \$24 in 2021 to \$26 in 2022 and 2023. The average per unit other factory costs increased from \$31 in 2021 to \$43 in 2023.

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 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.

¹² Seven U.S. producers reported purchasing inputs from related suppliers: ***. U.S. producers' questionnaires, sections III-5, III-6, and III-7a.

Table VI-1 shows that U.S. producers' aggregate gross profits declined irregularly from 2021 to 2023 because the decline in total net sales value was greater than the decline in total COGS. The gross profit margin (gross profit as a ratio to net sales) declined irregularly from 38.6 percent in 2021 to 38.4 percent in 2023. Six of the top ten firms in 2023 (***) reported overall declining gross profits from 2021 to 2023.¹³

SG&A expenses and operating income or loss

As shown in table VI-1, SG&A expenses increased from 2021 to 2023. The SG&A expense ratio followed the same trend, increasing from 24.9 percent in 2021 to 31.2 percent in 2023. On a per-unit basis, SG&A expenses increased from \$88 in 2021 to \$126 in 2023. As shown in table VI-3, the total SG&A expenses of *** accounted for most of the increase in SG&A expenses from 2021 to 2023.¹⁴

¹³ All other firms' gross profits declined irregularly from 2021 to 2023.

¹⁴ ***. Email from ***, April 16, 2024. ***. ***. Email from ***, April 22, 2024. ***. Email from ***, May 22, 2024.

As shown in table VI-1, operating income decreased from 2021 to 2023 by 53.1 percent. The operating income margin (operating income divided by total net sales) displayed the same trend, decreasing from 13.8 percent in 2021 to 7.2 percent in 2023. As shown in table VI-3, the operating income of two of the top ten firms in 2023 (***) declined from 2021 to a loss in 2022 and 2023 attributable to larger increases in COGS and SG&A expense per unit compared to net sales values per unit, with declining sales quantity. *** reported an *** in 2021 which increased to an operating income in 2022 and 2023.¹⁵

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 2021 to 2023. ***.¹⁶ *** reported their royalty income in other income which is presented in table VI-5.^{17 18}

¹⁵ All other firms' operating income declined irregularly from 2021 to 2023.

¹⁶ ***. U.S. producers' questionnaire response of ***, section III-10.

¹⁷ ***. Emails from ***, May 16, 2024.

¹⁸ ***. U.S. producers' questionnaire response of ***, section III-9g(a).

Table VI-5
Mattresses: U.S. producers' royalty income in 2021-23

Value in 1,000 dollars

Firm	2021	2022	2023
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
Total royalty income	***	***	***

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

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

As shown in table VI-1, net income declined from 2021 to 2023. The net income margin (net income as a ratio to net sales) exhibited the same trend. As shown in table VI-3, nine of the top ten firms in 2023 (***) reported overall declining net income/worsening net losses from 2021 to 2023. ***.¹⁹

¹⁹ All other firms' net income declined irregularly from 2021 to 2023.

U.S. producers were asked whether they filed for bankruptcy protection or have been a creditor to a U.S. producer which filed for bankruptcy protection since January 1, 2021. Table VI-6 presents the financial impact of having filed for bankruptcy while table VI-7 presents the financial impact of being a creditor to a U.S. producer which filed for bankruptcy protection.

Table VI-6

Mattresses: U.S. producers' narrative descriptions of financial impact of bankruptcy protection, by firm

Firm	Narrative
***	***
***	***

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

Table VI-7

Mattresses: U.S. producers' narrative descriptions of financial impact of being a creditor to a U.S. producer which filed for bankruptcy protection, by firm

Firm	Narrative
***	***
***	***
***	***
***	***
***	***

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

Capital expenditures and research and development expenses

Table VI-8 presents capital expenditures, by firm, and table VI-10 presents R&D expenses, by firm. Tables VI-9 and VI-11 present the firms' narrative explanations of the nature, focus, and significance of their capital expenditures and R&D expenses, respectively. Twenty-nine firms reported capital expenditures during the reporting period, and *** reported the largest share of capital expenditures. Capital expenditures increased from \$302.6 million in 2021 to \$441.6 million in 2022, then decreased to \$246.4 million in 2023. ***.^{20 21}

R&D expenses were reported by thirteen firms, the largest share was reported by ***. R&D expenses increased from \$34.8 million in 2021 to \$43.0 million in 2023.

²⁰ U.S. producers' questionnaire response of ***, section III-13b.

²¹ All other firms' capital expenditures declined from 2021 to 2023. ***. U.S. producers' questionnaire responses of ***, section II-2a and *Purple officially opens Georgia facility* <https://www.furnituretoday.com/bedding-manufacturers/purple-officially-opens-georgia-facility/#:~:text=August%206%2C%202021-,MCDONOUGH%2C%20Ga.,build%20our%20largest%20manufacturing%20facility>, retrieved May 21, 2024.

Table VI-8
Mattresses: U.S. producers' capital expenditures, by firm and period

Value in 1,000 dollars

Firm	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	184,134	373,360	223,314
All other firms	118,428	68,206	23,129
All firms	302,562	441,566	246,443

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

Note: Top ten responding firms are based on U.S. production in 2023. "All other firms" includes the data reported by, ***. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table VI-9**Mattresses: U.S. producers' narrative descriptions of their capital expenditures, by firm**

Firm	Narrative on capital expenditures
Ashley	***
BIA	***
Brooklyn	***
Corsicana	***
FXI	***
Kolcraft	***
Leggett & Platt	***
Serta Simmons	***
Solstice	***
Tempur Sealy	***

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

Note: Narratives for the top 10 responding firms based on U.S. production in 2023 are presented.

Table VI-10
Mattresses: U.S. producers' R&D expenses, by firm and period

Value in 1,000 dollars

Firm	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	27,992	29,709	32,608
All other firms	6,791	8,527	10,390
All firms	34,783	38,236	42,998

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

Note: Top ten responding firms are based on U.S. production in 2023. "All other firms" includes the data reported by, ***. Zeroes, null values, and undefined calculations are suppressed and shown as "---".

Table VI-11**Mattresses: U.S. producers' narrative descriptions of their R&D expenses, by firm**

Firm	Narrative on R&D expenses
Ashley	***
BIA	***
Brooklyn	***
Corsicana	***
FXI	***
Kolcraft	***
Leggett & Platt	***
Serta Simmons	***
Solstice	***
Tempur Sealy	***

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

Note: Narratives for the top 10 responding firms based on U.S. production in 2023 are presented.

Assets and return on assets

Table VI-12 presents data on the U.S. producers' total assets while table VI-13 presents their operating ROA.²² Table VI-14 presents U.S. producers' narrative responses explaining their major asset categories and any significant changes in asset levels over time. Total assets decreased from 2021 to 2023 and the operating ROA decreased irregularly from 17.5 percent in 2021 to 11.1 percent in 2023.

Table VI-12

Mattresses: U.S. producers' total net assets, by firm and period

Value in 1,000 dollars

Firm	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	4,278,166	3,957,533	3,058,355
All other firms	977,897	766,522	836,621
All firms	5,256,063	4,724,055	3,894,976

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

Note: Top ten responding firms are based on U.S. production in 2023. "All other firms" includes the data reported by, ***.

²² 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-13
Mattresses: U.S. producers' ROA, by firm and period

Ratio in percent

Firm	2021	2022	2023
Ashley	***	***	***
BIA	***	***	***
Brooklyn	***	***	***
Corsicana	***	***	***
FXI	***	***	***
Kolcraft	***	***	***
Leggett & Platt	***	***	***
Serta Simmons	***	***	***
Solstice	***	***	***
Tempur Sealy	***	***	***
Top ten firms in 2023	20.7	11.8	13.2
All other firms	3.7	2.8	3.5
All firms	17.6	10.3	11.1

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

Note: Top ten responding firms are based on U.S. production in 2023. "All other firms" includes the data reported by, ***.

Table VI-14**Mattresses: U.S. producers' narrative descriptions of their total net assets, by firm**

Firm	Narrative on assets
Ashley	***
BIA	***
Brooklyn	***
Corsicana	***
FXI	***
Kolcraft	***
Leggett & Platt	***
Serta	***
Simmons	
Solstice	
Tempur Sealy	***

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

Note: Narratives for the top10 responding firms in total net sales quantity in 2023 are presented.

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. Industry responses are in table VI-15.

Table VI-15

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
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***
***	***

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-16 presents the number of firms reporting an impact in each category and table VI-17 provides the U.S. producers' narrative responses.

Table VI-16

Mattresses: Count of firms indicating actual and anticipated negative effects of imports from subject sources on investment, growth, and development since January 1, 2021, 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	4
Return on specific investments negatively impacted	Investment	12
Other investment effects	Investment	4
Any negative effects on investment	Investment	14
Rejection of bank loans	Growth	3
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	9
Any negative effects on growth and development	Growth	14
Anticipated negative effects of imports	Future	23

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

Table VI-17

Mattresses: U.S. producers' narratives relating to actual and anticipated negative effects of imports on investment, growth, and development, since January 1, 2021, 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	***
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	***
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	***

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	***
Return on specific investments negatively impacted	***
Return on specific investments negatively impacted	***
Return on specific investments negatively impacted	***
Return on specific investments negatively impacted	***
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	***

Table continued.

Item	Firm name and narrative on impact of imports
Other negative effects on investments	***
Other negative effects on investments	***
Rejection of bank loans	***
Rejection of bank loans	***
Rejection of bank loans	***
Lowering of credit rating	***
Lowering of credit rating	***
Problem related to the issue of stocks or bonds	***
Ability to service debt	***
Ability to service debt	***
Ability to service debt	***

Table continued.

Item	Firm name and narrative on impact of imports
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	***
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	***
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***

Table continued.

Item	Firm name and narrative on impact of imports
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects of imports	***

Table continued.

Item	Firm name and narrative on impact of imports
Anticipated effects of imports	***
Anticipated effects of imports	***
Anticipated effects 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 subsidies was presented earlier in this report;³ 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."

³ On January 2, 2024, Commerce published a notice in the Federal Register of its preliminary negative determination of countervailable subsidies for producers and exporters of mattresses from Indonesia. 89 FR 57, January 2, 2024. Commerce's final countervailing duty determination with respect to mattresses from Indonesia is currently scheduled for July 15, 2024.

Subject countries

The Commission issued foreign producer/exporter questionnaires to 216 firms for which valid contact information was obtained that are believed to produce and/or export mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan.⁴ Twenty-nine firms from nine countries provided usable responses to the Commission's questionnaire.⁵ ⁶ Table VII-1 presents the number of producers/exporters in each subject country that responded to the Commission's questionnaire, their exports to the United States as a share of U.S. imports by each subject country in 2023, and their estimated share of total production of mattresses in each subject country during 2023.

As previously indicated in Part III, four U.S. producers are related to foreign producers of the subject merchandise (***). Three of the four listed related foreign producers *** provided responses to the Commission's questionnaire. FXI de Cuautitlan did not respond to the Commission's questionnaire.

⁴ These firms were identified through a review of information submitted in the petitions and presented in third-party sources.

⁵ The Commission did not receive any responses from mattress producers or exporters in Bosnia and Herzegovina, Bulgaria, Burma, or Slovenia.

⁶ Nine firms—***—certified that they had not produced or exported mattresses at any time since January 1, 2021.

Table VII-1

Mattresses: Number of responding producers/exporters, approximate shares of subject country production, and exports to the United States as a share of U.S. imports from subject country, by country, 2023

Country	Number of responding firms	Approximate share of production (percent)	Exports as a share of U.S. imports from subject country (percent)
Bosnia and Herzegovina	---	---	---
Bulgaria	---	---	---
Burma	---	---	---
India	3	***	***
Indonesia	3	***	***
Italy	7	30.0	***
Kosovo	1	***	***
Mexico	8	53.0	***
Philippines	1	***	***
Poland	1	***	***
Slovenia	---	***	***
Spain	2	***	***
Taiwan	3	***	***

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

Note: “Approximate share of production” reflects the responding firms’ estimates of their production as a share of total country production of mattresses in 2023. Since not all firms have perfect knowledge of the industry in their home market, different firms might use different denominators in estimating their firm's share of the total requested. For countries in which more than one firm responded, the average denominator for reasonably reported estimates is used in the share presented. Approximate shares are rounded to the nearest whole number.

Note: “Exports as a share of U.S. imports” reflects a comparison of export data reported by firms in response to the Commission’s foreign producer/exporter questionnaire with official Commerce import statistics using 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 March 21, 2024, adjusted to remove merchandise certified as out-of-scope in response to Commission questionnaires using proprietary, Census-edited Customs import records.

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-2 presents information on the mattress operations of the responding subject producers/exporters, by firm, and table VII-3 presents summary data, by subject foreign country. Table VII-4 presents summary data for subject foreign resellers, by firm.

Table VII-2

Mattresses: Summary data for subject foreign producers, by firm, 2023

Subject foreign industry: Firm name	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)
India: Centuary	***	***	***	***	***	***
India: Sheela	***	***	***	***	***	***
India: Varahamurti	***	***	***	***	***	***
Indonesia: Ocean Centra	***	***	***	***	***	***
Indonesia: Romance	***	***	***	***	***	***
Indonesia: Zinus	***	***	***	***	***	***
Italy: Alessanderx	***	***	***	***	***	***
Italy: B&T	***	***	***	***	***	***
Italy: BBCC	***	***	***	***	***	***
Italy: Flou	***	***	***	***	***	***
Italy: Gruppo Buoninfante	***	***	***	***	***	***
Italy: Matermoll	***	***	***	***	***	***
Italy: Montalese	***	***	***	***	***	***
Kosovo: Ventius	***	***	***	***	***	***
Mexico: Espumas	***	***	***	***	***	***
Mexico: Ikano	***	***	***	***	***	***
Mexico: Lester	***	***	***	***	***	***
Mexico: Poliuretanos	***	***	***	***	***	***
Mexico: Rogers	***	***	***	***	***	***
Mexico: Tempur Sealy	***	***	***	***	***	***
Mexico: Ureblock	***	***	***	***	***	***
Mexico: Wendy	***	***	***	***	***	***
Philippines: Multiflex	***	***	***	***	***	***
Poland: Correct	***	***	***	***	***	***
Spain: Industrias Tobia	***	***	***	***	***	***
Spain: Interplasp	***	***	***	***	***	***
Taiwan: MTW	***	***	***	***	***	***
Taiwan: Sleepy Tofu	***	***	***	***	***	***
Taiwan: Yenping	***	***	***	***	***	***
All individual 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 “---”.

Table VII-3

Mattresses: Summary data for subject foreign producers, 2023

Subject foreign industry	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 firms' total shipments exported to the United States (percent)
Bosnia and Herzegovina	***	***	***	***	***	***
Bulgaria	***	***	***	***	***	***
Burma	***	***	***	***	***	***
India	***	***	***	***	***	***
Indonesia	***	***	***	***	***	***
Italy	1,194,478	***	***	***	1,204,907	***
Kosovo	***	***	***	***	***	***
Mexico	4,154,654	***	2,731,442	***	4,154,908	65.7
Philippines	***	***	***	***	***	***
Poland	***	***	***	***	***	***
Slovenia	***	***	***	***	***	***
Spain	***	***	***	***	***	***
Taiwan	***	***	***	***	***	***
All subject foreign industries	***	100.0	***	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 "---".

Table VII-4

Mattresses: Summary data for subject foreign resellers, by firm, 2023

Subject foreign industry: Reseller name	Resales exported to the United States (units)	Share of resales exported to the United States (percent)
Italy: BBCC	***	***
Mexico: Rogers	***	***
All individual 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 "---".

Changes in operations

Subject producers were asked to report any change in the character of their operations or organization relating to the production of mattresses since January 1, 2021. Tables VII-5 and VII-6 present the changes identified by these subject producers in their responses to the Commission's questionnaires. Eighteen of 28 responding subject producers indicated in their questionnaire responses that they had experienced such changes. The most commonly reported changes were expansions (reported by 8 firms) and plant openings (reported by 7 firms). Fewer subject producers reported prolonged shutdowns (reported by 4 firms), production curtailments (reported by 4 firms), weather related events (reported by 2 firms), and plant closings (reported by 1 firm).

Table VII-5
Mattresses: Changes in operations by subject foreign industry

Count in number of firms reporting

Item	Bosnia and Herzegovina	Bulgaria	Burma	India	Indonesia	Italy	Kosovo
Plant openings	***	***	***	***	***	***	***
Plant closings	***	***	***	***	***	***	***
Prolonged shutdowns	***	***	***	***	***	***	***
Production curtailments	***	***	***	***	***	***	***
Relocations	***	***	***	***	***	***	***
Expansions	***	***	***	***	***	***	***
Acquisitions	***	***	***	***	***	***	***
Consolidations	***	***	***	***	***	***	***
Weather-related or force majeure events	***	***	***	***	***	***	***
Other	***	***	***	***	***	***	***
Any change	***	***	***	***	***	***	***

Table continued.

Table VII-5 Continued
Mattresses: Changes in operations by subject foreign industry

Count in number of firms reporting

Item	Mexico	Philippines	Poland	Slovenia	Spain	Taiwan	Subject sources
Plant openings	***	***	***	***	***	***	7
Plant closings	***	***	***	***	***	***	1
Prolonged shutdowns	***	***	***	***	***	***	4
Production curtailments	***	***	***	***	***	***	4
Relocations	***	***	***	***	***	***	2
Expansions	***	***	***	***	***	***	8
Acquisitions	***	***	***	***	***	***	1
Consolidations	***	***	***	***	***	***	1
Weather-related or force majeure events	***	***	***	***	***	***	3
Other	***	***	***	***	***	***	4
Any change	***	***	***	***	***	***	18

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

Table VII-6
Mattresses: Reported changes in operations in subject foreign industries since January 1, 2021, by reported change category and firm

Item	Subject foreign industry: Firm name and accompanying narrative response regarding changes in operations
Plant openings	***
Plant openings	***
Plant openings	***
Plant openings	***
Plant openings	***
Plant openings	***
Plant openings	***
Plant closings	***
Prolonged shutdowns	***

Prolonged shutdowns	***
Prolonged shutdowns	***
Prolonged shutdowns	***
Production curtailments	***
Production curtailments	***
Production curtailments	***
Production curtailments	***
Relocations	***
Relocations	***
Expansions	***
Expansions	***
Expansions	***
Expansions	***
Expansions	***
Expansions	***
Expansions	***

Expansions	***
Acquisitions	***
Consolidations	***
Weather-related or force majeure events	***
Weather-related or force majeure events	***
Weather-related or force majeure events	***
Other	***
Other	***
Other	***
Other	***

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

Table VII-7 presents additional events in the subject countries' industries since January 1, 2021, as identified from public sources.

Table VII-7

Mattresses: Important industry events in subject foreign industries since January 1, 2021

Item	Subject country: Firm name	Event
Plant Opening	Bulgaria: Kalinel	In December 2022, Kalinel opened a new production unit for filling garden cushions and mattresses.
Plant Opening	India: Wakefit	Direct-to-consumer brand Wakefit opened a new furniture manufacturing plant in which some capacity will be used to manufacture mattresses in August 2022.
Acquisition	India: Sheela Foam	In July 2023, Sheela Foam announced the acquisitions of a 95% stake in Kurlon which manufacturers the "Sleepwell" brand mattress.
Expansion	India: 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 January 2023.
Acquisition	Italy: The Vita Group	In March 2021, it was announced that The Vita Group purchased foam producer IMPE SpA.
Plant Opening	Mexico: South Bay International	In October 2021, South Bay International opened new production in Juarez, Mexico.
Expansion	Mexico: Tempur Sealy	In October 2022, Tempur Sealy announced that it would invest \$3.4 million in the expansion of its production plant in Toluca, Mexico.

Source: SeeNews, "Bulgarian textile producer Kalinel opens new production unit," December 9, 2022, <https://seenews.com/news/bulgarian-textile-producer-kalinel-opens-new-production-unit-city-807812>; Livemint, "Wakefit Opens Its Largest Manufacturing Unit in Hosur," August 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," December 27, 2022, <https://www.thehindubusinessline.com/companies/mattress-maker-king-koil-india-expands-portfolio-to-b2b-foam-selling-segment/article66309784.ece>; 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>; FurnitureToday, "South Bay International opens 160,000-sq.-ft. factory in Mexico," October 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," October 19, 2022, <https://mexico-now.com/tempur-sealy-to-invest-us3-4-million-in-toluca/>.

Operations on mattresses

Table VII-8 presents data on subject producers' installed capacity, practical overall capacity, and practical capacity and production for mattresses.^{7 8} Between 2021 and 2023, 14 producing firms reported no change in installed overall capacity, 12 firms reported an increase, and one firm reported a decrease. During 2021-23, 12 firms reported an increase in practical overall capacity, 8 firms reported a decrease, and 7 firms reported no change. Installed overall capacity increased by *** percent from 2021 to 2023, while installed overall capacity utilization decreased by *** percentage points during the same period. Practical overall capacity similarly increased overall by *** percent from 2021 to 2023, while practical overall capacity utilization decreased by *** percentage points.

Table VII-8

Mattresses: Installed and practical capacity and production on the same equipment as in-scope production for producers in subject foreign industries, by period

Capacity and production in units; utilization in percent

Item	Measure	2021	2022	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	***	***	***

Table continued.

⁷ Of the 29 responses to the Commission's foreign producer questionnaire, 28 firms are producers of mattresses and 1 firm (BBCC) is an exporter of mattresses with no production capabilities.

⁸ *** did not report installed overall and practical overall capacity.

Table VII-8 Continued

Mattresses: Installed and practical capacity and production on the same equipment as in-scope production for producers in subject foreign industries less Indonesia, by period

Capacity and production in units; utilization in percent

Item	Measure	2021	2022	2023
Installed overall	Capacity	26,794,023	28,704,112	29,002,538
Installed overall	Production	17,714,271	16,606,645	16,011,983
Installed overall	Utilization	66.1	57.9	55.2
Practical overall	Capacity	20,151,299	21,189,053	21,802,316
Practical overall	Production	17,714,271	16,606,645	16,011,983
Practical overall	Utilization	87.9	78.4	73.4
Practical mattresses	Capacity	20,347,755	21,359,938	21,933,477
Practical mattresses	Production	17,380,268	16,326,963	15,693,129
Practical mattresses	Utilization	85.4	76.4	71.5

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 "---".

Tables VII-9 and VII-10 present subject producers' reported capacity constraints since January 1, 2021. The most commonly reported capacity constraints were existing labor force (reported by 17 firms), production bottlenecks (reported by 13 firms), and supply of material inputs (reported by 10 firms).

Table VII-9
Mattresses: Production constraints by subject foreign industry

Count in number of firms reporting

Item	Bosnia and Herzegovina	Bulgaria	Burma	India	Indonesia	Italy	Kosovo
Production bottlenecks	***	***	***	***	***	***	***
Existing labor force	***	***	***	***	***	***	***
Supply of material inputs	***	***	***	***	***	***	***
Fuel or energy	***	***	***	***	***	***	***
Storage capacity	***	***	***	***	***	***	***
Logistics/transportation	***	***	***	***	***	***	***
Other constraints	***	***	***	***	***	***	***

Table continued.

Table VII-9 Continued
Mattresses: Production constraints by subject foreign industry

Count in number of firms reporting

Item	Mexico	Philippines	Poland	Slovenia	Spain	Taiwan	Subject sources
Production bottlenecks	***	***	***	***	***	***	13
Existing labor force	***	***	***	***	***	***	17
Supply of material inputs	***	***	***	***	***	***	10
Fuel or energy	***	***	***	***	***	***	2
Storage capacity	***	***	***	***	***	***	5
Logistics/transportation	***	***	***	***	***	***	6
Other constraints	***	***	***	***	***	***	4

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

Table VII-10

Mattresses: Subject producers' reported constraints to practical overall capacity, since January 1, 2021

Item	Subject foreign industry: Firm name and narrative response on constraints to practical overall capacity
Production bottlenecks	***
Production bottlenecks	***
Production bottlenecks	***
Production bottlenecks	***
Production bottlenecks	***
Production bottlenecks	***
Production bottlenecks	***
Production bottlenecks	***
Production bottlenecks	***
Production bottlenecks	***
Production bottlenecks	***
Production bottlenecks	***
Production bottlenecks	***
Production bottlenecks	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***

Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Existing labor force	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Supply of material inputs	***
Fuel or energy	***
Fuel or energy	***
Storage capacity	***

Storage capacity	***
Storage capacity	***
Storage capacity	***
Storage capacity	***
Logistics/transportation	***
Logistics/transportation	***
Logistics/transportation	***
Logistics/transportation	***
Logistics/transportation	***
Logistics/transportation	***
Other constraints	***
Other constraints	***
Other constraints	***
Other constraints	***

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

Table VII-11 presents information on the mattress operations of the responding subject producers/exporters (aggregate data for all subject foreign industries and aggregate data for all subject foreign industries less Indonesia). Between 2021 and 2023, 6 firms reported no change in practical mattress capacity (including 1 in Indonesia), 13 firms reported an increase (including 1 in Indonesia), and 9 firms reported a decrease (including 1 in Indonesia). Subject producers' capacity increased overall by *** percent from 2021 to 2023, while production decreased by *** percent during the same period resulting in a decline in capacity utilization of *** percentage points. Relative to 2023 levels, subject producers' capacity and production are projected to be higher in 2024 and 2025. Likewise, the aggregate capacity of the producers in the 12 countries subject to the antidumping duty investigations increased overall from 2021 to 2023, while production decreased during the same period resulting in a decline in capacity utilization. Relative to 2023 levels, the aggregate capacity of these producers is projected to be lower in 2024 and 2025, whereas the production is projected to be higher.

Total home market shipments of the subject producers⁹ increased by *** percent from 2021 to 2022, before decreasing by *** percent from 2022 to 2023 to a level that was *** percent below that reported in 2021,¹⁰ whereas aggregate total home market shipments of the producers in the 12 countries subject to the antidumping duty investigations declined in each year from 2021 to 2023.

Of those firms providing questionnaire responses, the leading exporters of mattresses to the United States during 2023 were ***. The aggregate subject producers' exports to the United States decreased by *** percent from 2021 to 2022, before increasing by *** percent in 2023 to a level that was *** percent below that reported in 2021,¹¹ whereas the aggregate exports to the United States by the producers in the 12 countries subject to the antidumping duty investigations declined in each year from 2021 to 2023. Exports to all other markets by the subject producers, as well as by the producers in the 12 countries subject to the antidumping duty investigations, decreased from 2021 to 2023.

⁹ Subject producers' internal consumption accounted for ***, ***, and *** percent of total home market shipments during 2021, 2022, and 2023, respectively.

¹⁰ *** accounted for the majority of the decline in total home market shipments from 2021 to 2023.

¹¹ *** accounted for the majority of the decline in exports to the United States from 2021 to 2022 and *** accounted for the majority of the increase in exports to the United States from 2022 to 2023.

Relative to 2023 levels, home market shipments and exports to all other markets by the subject producers, as well as by the producers in the 12 countries subject to the antidumping duty investigations, are projected to be higher in 2024 and 2025, while exports to the United States are projected to be lower.

As a share of subject producers' total shipments during 2021-23, home market shipments fluctuated from *** to *** percent, exports to the United States fluctuated from *** to *** percent, and exports to all other markets fluctuated from *** to *** percent. As a share of aggregate total shipments by the producers in the 12 countries subject to the antidumping duty investigations during 2021-23, home market shipments fluctuated from 45.5 to 47.3 percent, exports to the United States fluctuated from *** to *** percent, and exports to all other markets fluctuated from *** to *** percent.

Table VII-11
Mattresses: Data on subject industries, by item and period

Quantity in units

Item	2021	2022	2023	Projection 2024	Projection 2025
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	***	***	***	***	***
Resales exported to the United States	***	***	***	***	***
Total exports to the United States	***	***	***	***	***

Table continued.

Table VII-11 Continued
Mattresses: Data on subject industries, by item and period

Share and ratio in percent

Item	2021	2022	2023	Projection 2024	Projection 2025
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	***	***	***	***	***
Producers' exports to the United States share	***	***	***	***	***
Resellers' exports to the United States share	***	***	***	***	***

Table continued.

Table VII-11 Continued
Mattresses: Data on subject industries less Indonesia, by item and period

Quantity in units

Item	2021	2022	2023	Projection 2024	Projection 2025
Capacity	20,347,755	21,359,938	21,933,477	21,503,916	21,874,137
Production	17,380,268	16,326,963	15,693,129	16,232,286	16,658,095
End-of-period inventories	664,291	496,666	478,890	490,649	523,878
Internal consumption	646,697	616,412	609,457	749,166	821,037
Commercial home market shipments	7,169,336	7,175,728	6,587,589	7,561,897	7,932,146
Home market shipments	7,816,033	7,792,140	7,197,046	8,311,063	8,753,183
Exports to the United States	***	***	***	***	***
Exports to all other markets	***	***	***	***	***
Export shipments	9,363,721	8,697,691	8,510,895	7,908,606	7,871,663
Total shipments	17,179,754	16,489,831	15,707,941	16,219,669	16,624,846
Resales exported to the United States	***	***	***	***	***
Total exports to the United States	***	***	***	***	***

Table continued.

Table VII-11 Continued**Mattresses: Data on subject industries less Indonesia, by item and period**

Share and ratio in percent

Item	2021	2022	2023	Projection 2024	Projection 2025
Capacity utilization ratio	85.4	76.4	71.5	75.5	76.2
Inventory ratio to production	3.8	3.0	3.1	3.0	3.1
Inventory ratio to total shipments	3.9	3.0	3.0	3.0	3.2
Internal consumption share	3.8	3.7	3.9	4.6	4.9
Commercial home market shipments share	41.7	43.5	41.9	46.6	47.7
Home market shipments share	45.5	47.3	45.8	51.2	52.7
Exports to the United States share	***	***	***	***	***
Exports to all other markets share	***	***	***	***	***
Export shipments share	54.5	52.7	54.2	48.8	47.3
Total shipments share	100.0	100.0	100.0	100.0	100.0
Producers' exports to the United States share	***	***	***	***	***
Resellers' exports to the United States share	***	***	***	***	***
Adjusted exports to the United States 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 VII-12 presents information on the mattress operations of the responding producers/exporters by subject country. The leading subject country that responded to the Commission's questionnaire by reported practical capacity to produce mattresses is Mexico, followed by Indonesia, the Philippines, India, Poland, Kosovo, and Italy.

Table VII-12

Mattresses: Subject foreign industries' output: Practical capacity, by subject foreign industry and period

Quantity in units

Subject foreign industry	2021	2022	2023	Projection 2024	Projection 2025
Bosnia and Herzegovina	***	***	***	***	***
Bulgaria	***	***	***	***	***
Burma	***	***	***	***	***
India	***	***	***	***	***
Indonesia	***	***	***	***	***
Italy	2,261,312	2,074,386	2,124,385	2,245,045	2,253,966
Kosovo	***	***	***	***	***
Mexico	5,198,288	5,577,992	6,101,216	5,500,811	5,777,111
Philippines	***	***	***	***	***
Poland	***	***	***	***	***
Slovenia	***	***	***	***	***
Spain	***	***	***	***	***
Taiwan	***	***	***	***	***
All subject foreign industries	***	***	***	***	***
All subject foreign industries less Indonesia	20,347,755	21,359,938	21,933,477	21,503,916	21,874,137

Table continued.

Table VII-12 Continued

Mattresses: Subject foreign industries' output: Production, by subject foreign industry and period

Quantity in units

Subject foreign industry	2021	2022	2023	Projection 2024	Projection 2025
Bosnia and Herzegovina	***	***	***	***	***
Bulgaria	***	***	***	***	***
Burma	***	***	***	***	***
India	***	***	***	***	***
Indonesia	***	***	***	***	***
Italy	1,654,885	1,298,603	1,194,478	1,515,309	1,512,678
Kosovo	***	***	***	***	***
Mexico	4,389,349	3,870,782	4,154,654	4,069,292	4,217,554
Philippines	***	***	***	***	***
Poland	***	***	***	***	***
Slovenia	***	***	***	***	***
Spain	***	***	***	***	***
Taiwan	***	***	***	***	***
All subject foreign industries	***	***	***	***	***
All subject foreign industries less Indonesia	17,380,268	16,326,963	15,693,129	16,232,286	16,658,095

Table continued.

Table VII-12 Continued

Mattresses: Subject foreign industries' output: Capacity utilization ratio, by subject foreign industry and period

Ratio in percent

Subject foreign industry	2021	2022	2023	Projection 2024	Projection 2025
Bosnia and Herzegovina	***	***	***	***	***
Bulgaria	***	***	***	***	***
Burma	***	***	***	***	***
India	***	***	***	***	***
Indonesia	***	***	***	***	***
Italy	73.2	62.6	56.2	67.5	67.1
Kosovo	***	***	***	***	***
Mexico	84.4	69.4	68.1	74.0	73.0
Philippines	***	***	***	***	***
Poland	***	***	***	***	***
Slovenia	***	***	***	***	***
Spain	***	***	***	***	***
Taiwan	***	***	***	***	***
All subject foreign industries	***	***	***	***	***
All subject foreign industries less Indonesia	85.4	76.4	71.5	75.5	76.2

Table continued.

Table VII-12 Continued

Mattresses: Subject foreign industries' output: Share of production, by subject foreign industry and period

Share in percent

Subject foreign industry	2021	2022	2023	Projection 2024	Projection 2025
Bosnia and Herzegovina	***	***	***	***	***
Bulgaria	***	***	***	***	***
Burma	***	***	***	***	***
India	***	***	***	***	***
Indonesia	***	***	***	***	***
Italy	***	***	***	***	***
Kosovo	***	***	***	***	***
Mexico	***	***	***	***	***
Philippines	***	***	***	***	***
Poland	***	***	***	***	***
Slovenia	***	***	***	***	***
Spain	***	***	***	***	***
Taiwan	***	***	***	***	***
All subject foreign industries	***	***	***	***	***
All subject foreign industries less Indonesia	***	***	***	***	***

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 “---”.

Indian producers’ capacity increased by *** percent during 2021-23, while production decreased by *** percent during the same time period, resulting in a decrease in capacity utilization of *** percentage points. Indian producers’ capacity and production are projected to be higher in 2024 and 2025 than 2023 levels.

As discussed in Part I, Commerce made a preliminary negative (de minimis) determination of countervailable subsidies for producers and exporters of mattresses from Indonesia in these investigations.¹² From 2021 to 2023, Indonesian producers’ capacity decreased overall by *** percent, while production increased overall by *** percent, resulting in an increase in capacity utilization of *** percentage points. Indonesian producers’ capacity and production are projected to be higher in 2024 and 2025 than 2023 levels.

¹² 89 FR 57, January 2, 2024.

Italian producers' capacity decreased overall by 6.1 percent from 2021 to 2023, and production decreased by 27.8 percent during the same period, resulting in a decline of 17.0 percentage points in capacity utilization. Italian producers' capacity and production are projected to be higher in 2025 compared with 2023 levels.

From 2021 to 2023, the single responding mattress producer in Kosovo reported an increase of *** percent in capacity from 2021 to 2023, but an overall decrease in production of *** percent, resulting in a capacity utilization decrease of *** percentage points during 2021-23. The Kosovo producer's capacity is projected to remain at the same level as reported in 2023 for 2024 and 2025, but its production is projected to be lower.

Mexican producers' capacity increased by 17.4 percent from 2021 to 2023, while production decreased overall by 5.3 percent during the same time period, resulting in a decline in capacity utilization of 16.3 percentage points. Mexican producers' capacity is projected to be lower in 2025 than reported in 2023, but production is projected to be higher.

The Philippines producer's capacity increased overall by *** percent from 2021 to 2023, while production decreased overall by *** percent during the same time period, resulting in a decline in capacity utilization of *** percentage points. The Philippines producer's capacity is projected to remain at the same level as reported in 2023 for 2024 and 2025, but its production is projected to be lower.

The Polish producer's capacity decreased by *** percent from 2021 to 2023, and production decreased by *** percent during the same time period, resulting in a decline in capacity utilization of *** percentage points. The Polish producer's capacity is projected to remain at the same level as reported in 2023 for 2024 and 2025, but its production is projected to be higher.

Spanish producers' capacity remained constant during 2021-23, while production decreased by *** percent during the same period, resulting in a decline of *** percentage points in capacity utilization.¹³ Spanish producers' capacity is projected to remain at the same level as reported in 2023 for 2024 and 2025, but production is projected to be higher.¹⁴

From 2021 to 2023, the responding producers' capacity and production in Taiwan decreased overall by *** percent and *** percent, respectively. Capacity utilization decreased by *** percentage points during 2021-23. The capacity and production of responding producers in Taiwan are projected to be higher in 2024 and 2025 than 2023 levels.¹⁵

¹³ Petitioners' note that certain Classic Brand mattresses manufactured in Spain by Interplasp were recalled for fire safety reasons by the US Consumer Product Safety Commission. As previously noted in Part III of this report, Classic Brands declared bankruptcy in November 2022 and did not submit a response to the U.S. producer questionnaire. Petitioners' prehearing brief, p. 32 and exhs. 5 (recalls) and 6 (bankruptcy).

¹⁴ The decline in production in 2023 is due to ***.

¹⁵ The decline in production in 2022 and 2023 is due to reporting by ***.

Table VII-13 presents reported export data of the responding producers/exporters. Aggregate exports to the United States from the nine subject countries for which responses to the Commission's questionnaire were received decreased from 2021 to 2023, as did the aggregate exports to the United States from the countries subject to these antidumping duty investigations.¹⁶ During this period, exports to the United States decreased by the following percentages (by source): India, *** percent; Indonesia, *** percent; Italy, *** percent; Philippines, *** percent; Spain, *** percent; and Taiwan, *** percent. Reported exports to the United States increased by the following percentages (by source) from 2021 to 2023: Kosovo, *** percent; Mexico, 3.6 percent; and Poland, *** percent.

Producers in several subject countries reported exports of mattresses; total exports accounted for the following shares of the individual subject countries' total shipments in 2023 by source: Indonesia (*** percent), Kosovo (*** percent), Mexico (72.5 percent), Poland (*** percent), and Taiwan (*** percent). Moreover, exports to the United States accounted for the majority shares of the following individual subject countries' total shipments in 2023 by source: Indonesia (*** percent), Kosovo (*** percent), Mexico (65.7 percent), and Taiwan (*** percent).

¹⁶ As previously discussed, the Commission did not receive any questionnaire responses from firms in Bosnia and Herzegovina, Bulgaria, Burma, and Slovenia.

Table VII-13**Mattresses: Subject foreign industries' exports: Exports to the United States, by subject foreign industry and period**

Quantity in units

Subject foreign industry	2021	2022	2023	Projection 2024	Projection 2025
Bosnia and Herzegovina	***	***	***	***	***
Bulgaria	***	***	***	***	***
Burma	***	***	***	***	***
India	***	***	***	***	***
Indonesia	***	***	***	***	***
Italy	***	***	***	***	***
Kosovo	***	***	***	***	***
Mexico	2,636,555	2,503,384	2,731,442	2,341,702	2,099,858
Philippines	***	***	***	***	***
Poland	***	***	***	***	***
Slovenia	***	***	***	***	***
Spain	***	***	***	***	***
Taiwan	***	***	***	***	***
All subject foreign industries	***	***	***	***	***
All subject foreign industries less Indonesia	***	***	***	***	***

Table continued.

Table VII-13 Continued**Mattresses: Subject foreign industries' exports: Share of total shipments exported to the United States, by subject foreign industry and period**

Share in percent

Subject foreign industry	2021	2022	2023	Projection 2024	Projection 2025
Bosnia and Herzegovina	***	***	***	***	***
Bulgaria	***	***	***	***	***
Burma	***	***	***	***	***
India	***	***	***	***	***
Indonesia	***	***	***	***	***
Italy	***	***	***	***	***
Kosovo	***	***	***	***	***
Mexico	61.8	63.4	65.7	57.7	50.0
Philippines	***	***	***	***	***
Poland	***	***	***	***	***
Slovenia	***	***	***	***	***
Spain	***	***	***	***	***
Taiwan	***	***	***	***	***
All subject foreign industries	***	***	***	***	***
All subject foreign industries less Indonesia	***	***	***	***	***

Table continued.

Table VII-13 Continued

Mattresses: Subject foreign industries' exports: Total exports, by subject foreign industry and period

Quantity in units

Subject foreign industry	2021	2022	2023	Projection 2024	Projection 2025
Bosnia and Herzegovina	***	***	***	***	***
Bulgaria	***	***	***	***	***
Burma	***	***	***	***	***
India	***	***	***	***	***
Indonesia	***	***	***	***	***
Italy	***	***	***	***	***
Kosovo	***	***	***	***	***
Mexico	***	***	***	***	***
Philippines	***	***	***	***	***
Poland	***	***	***	***	***
Slovenia	***	***	***	***	***
Spain	***	***	***	***	***
Taiwan	***	***	***	***	***
All subject foreign industries	***	***	***	***	***
All subject foreign industries less Indonesia	9,363,721	8,697,691	8,510,895	7,908,606	7,871,663

Table continued.

Table VII-13 Continued

Mattresses: Subject foreign industries' exports: Share of total shipments exported, by subject foreign industry and period

Share in percent

Subject foreign industry	2021	2022	2023	Projection 2024	Projection 2025
Bosnia and Herzegovina	***	***	***	***	***
Bulgaria	***	***	***	***	***
Burma	***	***	***	***	***
India	***	***	***	***	***
Indonesia	***	***	***	***	***
Italy	***	***	***	***	***
Kosovo	***	***	***	***	***
Mexico	***	***	***	***	***
Philippines	***	***	***	***	***
Poland	***	***	***	***	***
Slovenia	***	***	***	***	***
Spain	***	***	***	***	***
Taiwan	***	***	***	***	***
All subject foreign industries	***	***	***	***	***
All subject foreign industries less Indonesia	54.5	52.7	54.2	48.8	47.3

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

Table VII-14 presents subject producers' overall production on the same equipment and machinery used to produce mattresses. Mattresses accounted for the vast majority (***) percent or greater) of subject producers' overall production, as well as the vast majority (98.0 percent or greater) of production by the producers in the 12 countries subject to these antidumping duty investigations. Seven of 28 producers reported the production of other products on the same equipment and machinery used to produce mattresses, such as mattress toppers, seat cushions, pillows, pet beds, bolsters, bed protectors, bed linens, box springs, and other foam furniture components.

Table VII-14

Mattresses: Overall production on the same equipment as in-scope production by producers in the subject countries, by product type and period

Quantity in units; share in percent

Product type	Measure	2021	2022	2023
Mattresses	Quantity	***	***	***
Other products	Quantity	***	***	***
All products	Quantity	***	***	***
Mattresses	Share	***	***	***
Other products	Share	***	***	***
All products	Share	100.0	100.0	100.0

Table continued.

Table VII-14 Continued

Mattresses: Overall production on the same equipment as in-scope production by producers in the subject countries less Indonesia, by product type and period

Quantity in units; share in percent

Product type	Measure	2021	2022	2023
Mattresses	Quantity	17,380,268	16,326,963	15,693,129
Other products	Quantity	334,003	279,682	318,854
All products	Quantity	17,714,271	16,606,645	16,011,983
Mattresses	Share	98.1	98.3	98.0
Other products	Share	1.9	1.7	2.0
All products	Share	100.0	100.0	100.0

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 "---".

Exports

Table VII-15 presents Global Trade Atlas (“GTA”) data for exports of “articles of bedding” from subject countries to the United States and to all destination markets.¹⁷ In terms of value, exports from five subject countries (Bosnia and Herzegovina, Burma, Mexico, Philippines, and Poland) to the United States were higher in 2023 than in 2021, whereas exports from eight subject countries (Bulgaria, India, Indonesia, Italy, Kosovo, Slovenia, Spain, and Taiwan) were lower. Collectively, the export value from the combined subject countries to the United States increased by 4.0 percent from 2021 to 2023. The largest absolute value increases in exports to the United States during 2021-23 were exports from Mexico and Burma.

Poland, Mexico, and Indonesia are the leading subject country exporters of “articles of bedding” to all destination markets; combined they accounted for more than two-thirds of total exports to all destination markets by value in 2023.

The United States was the primary destination for exports of “articles of bedding” from several subject countries. During 2023, almost all exports from Burma (98.0 percent), Indonesia (92.4 percent), Kosovo (94.9 percent), and Mexico (95.0 percent) were destined for the United States, whereas well over half of exports from the Philippines (65.3 percent) and Taiwan (77.6 percent) were destined for the United States during 2023. Almost half of all exports from Bosnia and Herzegovina (46.2 percent) were destined for the United States in 2023.

¹⁷ 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. Value data are presented for GTA export data, as quantity data are not available.

Table VII-15**Articles of bedding: Global exports from subject exporters: Exports to the United States, by exporter and period**

Value in 1,000 dollars

Exporter	Measure	2021	2022	2023
Bosnia and Herzegovina	Value	389	23,443	9,202
Bulgaria	Value	44,073	13,826	470
Burma	Value	1,034	17,816	141,740
India	Value	32,974	25,164	12,407
Indonesia	Value	365,532	332,248	303,774
Italy	Value	44,918	18,230	8,139
Kosovo	Value	92,628	136,765	87,590
Mexico	Value	322,714	383,768	468,841
Philippines	Value	28,335	29,829	30,814
Poland	Value	1,260	14,660	2,345
Slovenia	Value	28,004	11,936	178
Spain	Value	63,818	50,540	27,296
Taiwan	Value	71,627	82,030	47,988
Subject exporters	Value	1,097,307	1,140,254	1,140,784
Subject exporters less Indonesia	Value	731,774	808,006	837,010

Table continued.

Table VII-15 Continued**Articles of bedding: Global exports from subject exporters: Exports to all destination markets, by exporter and period**

Value in 1,000 dollars

Exporter	Measure	2021	2022	2023
Bosnia and Herzegovina	Value	8,502	31,806	19,913
Bulgaria	Value	102,330	60,706	36,553
Burma	Value	1,053	18,373	144,692
India	Value	56,859	51,873	33,987
Indonesia	Value	377,305	355,991	328,760
Italy	Value	238,475	177,822	154,110
Kosovo	Value	93,759	140,798	92,299
Mexico	Value	332,067	405,970	493,302
Philippines	Value	48,268	42,537	47,179
Poland	Value	863,531	813,696	785,826
Slovenia	Value	46,463	27,797	17,923
Spain	Value	223,931	195,727	175,155
Taiwan	Value	102,919	100,000	61,816
Subject exporters	Value	2,495,464	2,423,097	2,391,514
Subject exporters less Indonesia	Value	2,118,158	2,067,106	2,062,754

Table continued.

Table VII-15 Continued

Articles of bedding: Global exports from subject exporters: Share of exports exported to the United States, by exporter and period

Shares in percent

Exporter	Measure	2021	2022	2023
Bosnia and Herzegovina	Share	4.6	73.7	46.2
Bulgaria	Share	43.1	22.8	1.3
Burma	Share	98.2	97.0	98.0
India	Share	58.0	48.5	36.5
Indonesia	Share	96.9	93.3	92.4
Italy	Share	18.8	10.3	5.3
Kosovo	Share	98.8	97.1	94.9
Mexico	Share	97.2	94.5	95.0
Philippines	Share	58.7	70.1	65.3
Poland	Share	0.1	1.8	0.3
Slovenia	Share	60.3	42.9	1.0
Spain	Share	28.5	25.8	15.6
Taiwan	Share	69.6	82.0	77.6
Subject exporters	Share	44.0	47.1	47.7
Subject exporters less Indonesia	Share	34.5	39.1	40.6

Source: Official exports statistics for Bulgaria, India, Indonesia, Italy, Mexico, Poland, Slovenia, Spain, and Taiwan and official global imports statistics from Bosnia and Herzegovina, Burma, Kosovo, and Philippines (constructed exports) under HS subheadings 9404.21 and 9404.29 as reported by various national statistical authorities in the Global Trade Atlas Suite database, accessed March 29, 2024.

Note: Shares represent the shares of value exported to the United States out of all destination markets. 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 "---".

U.S. inventories of imported merchandise

Table VII-16 presents data on U.S. importers' reported inventories of mattresses. Inventories of subject imports from Mexico, Indonesia, Kosovo, and Burma accounted for the largest shares of total reported inventories of mattress imports among the subject countries in 2023, accounting for ***, ***, ***, and *** percent, respectively. U.S. importers' inventories of imports from subject sources increased from 2021 to 2022, before decreasing in 2023 to a level *** percent higher than that reported in 2021. Likewise, aggregate U.S. importers' inventories of imports from the 12 sources subject to these antidumping duty investigations increased from 2021 to 2022, before decreasing in 2023 to a level 2.5 percent higher than that reported in 2021. U.S. importers' inventories of imports from nonsubject sources decreased by *** percent from 2021 to 2023, whereas aggregate U.S. importers' inventories of imports from the nonsubject sources plus Indonesia increased from 2021 to 2022, before decreasing in 2023 to a level 3.2 percent higher than that reported in 2021. Subject U.S. importers holding the largest amounts of inventories include ***

***.

Table VII-16

Mattresses: U.S. importers' inventories and their ratio to select items, by source and period

Quantity in units; ratio in percent

Measure	Source	2021	2022	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	47,089	135,873	82,465
Ratio to imports	India	48.3	62.7	61.0
Ratio to U.S. shipments of imports	India	95.0	108.3	44.5
Ratio to total shipments of imports	India	93.3	106.3	43.8
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	71,658	26,046	21,173
Ratio to imports	Italy	28.5	29.5	19.3
Ratio to U.S. shipments of imports	Italy	28.9	19.9	18.7
Ratio to total shipments of imports	Italy	28.5	19.4	18.4
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	421,055	444,443	313,063
Ratio to imports	Mexico	16.4	17.0	10.0
Ratio to U.S. shipments of imports	Mexico	19.3	18.1	10.1
Ratio to total shipments of imports	Mexico	18.5	17.2	9.6
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	***	***	***

Table continued.

Table VII-16 Continued**Mattresses: U.S. importers' inventories and their ratio to select items, by source and period**

Quantity in units; ratio in percent

Measure	Source	2021	2022	2023
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	109,308	53,959	21,031
Ratio to imports	Taiwan	14.7	10.7	25.0
Ratio to U.S. shipments of imports	Taiwan	15.9	9.7	18.1
Ratio to total shipments of imports	Taiwan	15.8	9.7	18.0
Inventories quantity	Subject	***	***	***
Ratio to imports	Subject	***	***	***
Ratio to U.S. shipments of imports	Subject	***	***	***
Ratio to total shipments of imports	Subject	***	***	***
Inventories quantity	Subject less Indonesia	1,205,309	1,528,899	1,235,516
Ratio to imports	Subject less Indonesia	20.1	23.3	17.6
Ratio to U.S. shipments of imports	Subject less Indonesia	23.7	25.2	17.3
Ratio to total shipments of imports	Subject less Indonesia	23.2	24.5	16.9
Inventories quantity	Nonsubject	***	***	***
Ratio to imports	Nonsubject	***	***	***
Ratio to U.S. shipments of imports	Nonsubject	***	***	***
Ratio to total shipments of imports	Nonsubject	***	***	***
Inventories quantity	Nonsubject plus Indonesia	320,748	365,768	331,164
Ratio to imports	Nonsubject plus Indonesia	9.1	11.4	10.6
Ratio to U.S. shipments of imports	Nonsubject plus Indonesia	7.0	11.7	10.5
Ratio to total shipments of imports	Nonsubject plus Indonesia	7.0	11.6	10.5
Inventories quantity	All	1,526,057	1,894,667	1,566,680
Ratio to imports	All	16.0	19.4	15.4
Ratio to U.S. shipments of imports	All	15.8	20.6	15.2
Ratio to total shipments of imports	All	15.6	20.2	15.0

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. importers' outstanding orders

The Commission requested importers to indicate whether they imported or arranged for the importation of mattresses after December 31, 2023. Forty-six of the 80 importers responding to the Commission's questionnaire reported that they had imported or arranged such imports, 39 of which reported arranged imports from subject sources. Their reported data is presented in table VII-17. Subject sources accounted for *** percent of U.S. importers' arranged imports of mattresses. The leading individual subject sources of U.S. importers' total arranged imports were Indonesia, Mexico, and Kosovo, accounting for ***, **, and ** percent of all arranged imports, respectively. Nonsubject sources accounted for *** percent of U.S. importers' arranged imports of mattresses.

Table VII-17
Mattresses: Arranged imports, by source and by period

Quantity in units

Source	Jan-Mar 2024	Apr-Jun 2024	Jul-Sep 2024	Oct-Dec 2024	Total
Bosnia and Herzegovina	***	***	***	***	***
Bulgaria	***	***	***	***	***
Burma	***	***	***	***	***
India	***	***	***	***	***
Indonesia	***	***	***	***	***
Italy	***	***	***	***	***
Kosovo	***	***	***	***	***
Mexico	***	***	***	***	***
Philippines	***	***	***	***	***
Poland	***	***	***	***	***
Slovenia	***	***	***	***	***
Spain	***	***	***	***	***
Taiwan	***	***	***	***	***
Subject sources	***	***	***	***	***
Subject sources less Indonesia	***	***	***	***	***
Nonsubject sources	***	***	***	***	***
Nonsubject sources plus Indonesia	***	***	***	***	***
All import sources	***	***	***	***	***

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-18. According to GTA, the world's leading exporter of "articles of bedding" during 2023 was China, accounting for 17.2 percent of global exports, followed by Poland, accounting for 12.5 percent.

Table VII-18
Articles of bedding: Global exports, by reporting country and by period

Value in 1,000 dollars

Exporting country	Measure	2021	2022	2023
United States	Value	216,144	208,189	195,405
Bosnia and Herzegovina	Value	8,502	31,806	19,913
Bulgaria	Value	102,330	60,706	36,553
Burma	Value	1,053	18,373	144,692
India	Value	56,859	51,873	33,987
Indonesia	Value	377,305	355,991	328,760
Italy	Value	238,475	177,822	154,110
Kosovo	Value	93,759	140,798	92,299
Mexico	Value	332,067	405,970	493,302
Philippines	Value	48,268	42,537	47,179
Poland	Value	863,531	813,696	785,826
Slovenia	Value	46,463	27,797	17,923
Spain	Value	223,931	195,727	175,155
Taiwan	Value	102,919	100,000	61,816
Subject exporters	Value	2,495,464	2,423,097	2,391,514
China	Value	1,109,146	1,062,418	1,081,580
Germany	Value	281,300	225,978	253,024
Netherlands	Value	194,480	211,774	244,420
Denmark	Value	245,229	240,125	240,962
Turkey	Value	241,688	214,803	215,402
Romania	Value	184,983	214,042	205,314
All other exporters	Value	2,010,563	1,786,876	1,663,534
All reporting exporters	Value	6,762,851	6,379,112	6,295,749

Table continued.

Table VII-18 Continued
Mattresses: Global exports, by reporting country and by period

Share in percent

Exporting country	Measure	2021	2022	2023
United States	Share	3.2	3.3	3.1
Bosnia and Herzegovina	Share	0.1	0.5	0.3
Bulgaria	Share	1.5	1.0	0.6
Burma	Share	0.0	0.3	2.3
India	Share	0.8	0.8	0.5
Indonesia	Share	5.6	5.6	5.2
Italy	Share	3.5	2.8	2.4
Kosovo	Share	1.4	2.2	1.5
Mexico	Share	4.9	6.4	7.8
Philippines	Share	0.7	0.7	0.7
Poland	Share	12.8	12.8	12.5
Slovenia	Share	0.7	0.4	0.3
Spain	Share	3.3	3.1	2.8
Taiwan	Share	1.5	1.6	1.0
Subject exporters	Share	36.9	38.0	38.0
China	Share	16.4	16.7	17.2
Germany	Share	4.2	3.5	4.0
Netherlands	Share	2.9	3.3	3.9
Denmark	Share	3.6	3.8	3.8
Turkey	Share	3.6	3.4	3.4
Romania	Share	2.7	3.4	3.3
All other exporters	Share	29.7	28.0	26.4
All reporting exporters	Share	100.0	100.0	100.0

Source: Official exports statistics for Bulgaria, India, Indonesia, Italy, Mexico, Poland, Slovenia, Spain, and Taiwan and official global imports statistics from Bosnia and Herzegovina, Burma, Kosovo, and Philippines (constructed exports) under HS subheadings 9404.21 and 9404.29 as reported by various national statistical authorities in the Global Trade Atlas Suite database, accessed March 29, 2024.

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 "---". United States is shown at the top followed by the countries under investigation, all remaining top exporting countries in descending order of 2023 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
88 FR 63616, September 15, 2023	<i>Mattresses From Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan</i>	https://www.govinfo.gov/content/pkg/FR-2023-09-15/pdf/2023-19955.pdf
88 FR 69132, October 5, 2023	<i>Mattresses From Indonesia: Postponement of Preliminary Determination in the Countervailing Duty Investigation</i>	https://www.govinfo.gov/content/pkg/FR-2023-10-05/pdf/2023-22133.pdf

88 FR 72737, October 23, 2023	<i>Mattresses From Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan: Postponement of Preliminary Determinations in the Less-Than-Fair-Value Investigations</i>	https://www.govinfo.gov/content/pkg/FR-2023-10-23/pdf/2023-23358.pdf
89 FR 57, January 2, 2024	<i>Mattresses From Indonesia: Preliminary Negative Countervailing Duty Determination and Alignment of Final Determination With the Final Antidumping Duty Determination</i>	https://www.govinfo.gov/content/pkg/FR-2024-01-02/pdf/2023-28843.pdf
89 FR 15155, March 1, 2024	<i>Mattresses From Poland: Preliminary Affirmative Determination of Sales at Less Than Fair Value</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-01/pdf/2024-04321.pdf
89 FR 15152, March 1, 2024	<i>Mattresses From Mexico: Preliminary Affirmative Determination of Sales at Less Than Fair Value</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-01/pdf/2024-04323.pdf
89 FR 15121, March 1, 2024	<i>Mattresses From Slovenia: Preliminary Affirmative Determination of Sales at Less Than Fair Value</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-01/pdf/2024-04329.pdf
89 FR 15136, March 1, 2024	<i>Mattresses From Bulgaria: Preliminary Affirmative Determination of Sales at Less Than Fair Value</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-01/pdf/2024-04326.pdf
89 FR 15143, March 1, 2024	<i>Mattresses From Italy: Preliminary Affirmative Determination of Sales at Less Than Fair Value and Preliminary Affirmative Determination of Critical Circumstances</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-01/pdf/2024-04330.pdf

89 FR 15149, March 1, 2024	<i>Mattresses From Burma: Preliminary Affirmative Determination of Sales at Less Than Fair Value and Preliminary Affirmative Determination of Critical Circumstances</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-01/pdf/2024-04325.pdf
89 FR 15129, March 1, 2024	<i>Mattresses From Taiwan: Preliminary Affirmative Determination of Sales at Less Than Fair Value and Preliminary Affirmative Determination of Critical Circumstances</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-01/pdf/2024-04319.pdf
89 FR 15146, March 1, 2024	<i>Mattresses From the Philippines: Preliminary Affirmative Determination of Sales at Less Than Fair Value, and Preliminary Affirmative Determination of Critical Circumstances</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-01/pdf/2024-04322.pdf
89 FR 15132, March 1, 2024	<i>Mattresses From Kosovo: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-01/pdf/2024-04324.pdf
89 FR 15126, March 1, 2024	<i>Mattresses From Spain: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-01/pdf/2024-04320.pdf
89 FR 15140, March 1, 2024	<i>Mattresses From India: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-01/pdf/2024-04328.pdf

89 FR 15161, March 1, 2024	<i>Mattresses From Bosnia and Herzegovina: Preliminary Affirmative Determination of Sales at Less Than Fair Value and Preliminary Affirmative Determination of Critical Circumstances</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-01/pdf/2024-04327.pdf
89 FR 16026, March 6, 2024	<i>Mattresses From Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan; Scheduling of the Final Phase of Countervailing Duty and Antidumping Duty Investigations</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-06/pdf/2024-04774.pdf
89 FR 20164, March 21, 2024	<i>Mattresses From Taiwan: Amended Preliminary Determination of Critical Circumstances for All Other Producers and/or Exporters</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-21/pdf/2024-05937.pdf
89 FR 22124, March 29, 2024	<i>Mattresses From Mexico: Postponement of Final Determination of Sales at Less Than Fair Value Investigation</i>	https://www.govinfo.gov/content/pkg/FR-2024-03-29/pdf/2024-06683.pdf
89 FR 22382, April 1, 2024	<i>Mattresses From India: Amended Preliminary Determination of Less-Than-Fair-Value Investigation</i>	https://www.govinfo.gov/content/pkg/FR-2024-04-01/pdf/2024-06794.pdf
89 FR 42448, May 15, 2024	<i>Mattresses From Bosnia and Herzegovina: Final Affirmative Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances</i>	https://www.govinfo.gov/content/pkg/FR-2024-05-15/pdf/2024-10563.pdf
89 FR 42443, May 15, 2024	<i>Mattresses From Bulgaria: Final Affirmative Determination of Sales at Less Than Fair Value</i>	https://www.govinfo.gov/content/pkg/FR-2024-05-15/pdf/2024-10556.pdf

89 FR 42427, May 15, 2024	<i>Mattresses From Burma: Final Affirmative Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances</i>	https://www.govinfo.gov/content/pkg/FR-2024-05-15/pdf/2024-10569.pdf
89 FR 42429, May 15, 2024	<i>Mattresses From Italy: Final Affirmative Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances</i>	https://www.govinfo.gov/content/pkg/FR-2024-05-15/pdf/2024-10565.pdf
89 FR 42432, May 15, 2024	<i>Mattresses From the Philippines: Final Affirmative Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances</i>	https://www.govinfo.gov/content/pkg/FR-2024-05-15/pdf/2024-10567.pdf
89 FR 42435, May 15, 2024	<i>Mattresses From Poland: Final Affirmative Determination of Sales at Less Than Fair Value</i>	https://www.govinfo.gov/content/pkg/FR-2024-05-15/pdf/2024-10562.pdf
89 FR 42437, May 15, 2024	<i>Mattresses From Slovenia: Final Affirmative Determination of Sales at Less Than Fair Value</i>	https://www.govinfo.gov/content/pkg/FR-2024-05-15/pdf/2024-10560.pdf
89 FR 42439, May 15, 2024	<i>Mattresses From Taiwan: Final Affirmative Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part</i>	https://www.govinfo.gov/content/pkg/FR-2024-05-15/pdf/2024-10564.pdf

APPENDIX B

LIST OF HEARING WITNESSES

CALENDAR OF PUBLIC HEARING

Those listed below appeared in the United States International Trade Commission's hearing:

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

Inv. Nos.: 701-TA-693 and 731-TA-1629-1640 (Final)

Date and Time: May 9, 2024 - 9:45 a.m.

Sessions were held in connection with these investigations in the Main Hearing Room (Room 101), 500 E Street, SW., Washington, DC.

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”)

John Merwin, Chief Executive Officer, Brooklyn Bedding LLC

Eric Rhea, Chief Executive Officer, Corsicana Mattress Company

Harold Earley, President, Chief Executive Officer and Director, FXI, Inc.

Andrea Ostapa, Vice President, Marketing, Kolcraft Enterprises, Inc.

Tarah Sherwood, Vice President of Strategy, Bedding Products,
Leggett & Platt, Inc.

Cody Messner, Vice President of Sales, Steel Components, Leggett & Platt, Inc.

David Prado, Vice President, Strategy and Insights, Serta Simmons Bedding, LLC

Jimmy Rose, Vice President, Global Strategic Sourcing,
Tempur Sealy International

Megan Salrin, Legislative Representative, United Steelworkers

Yohai Baisburd)	
Mary Jane Alves)	
)	– OF COUNSEL
Nicole Brunda)	
Margaret E. Monday)	

**In Opposition to the Imposition of the
Antidumping and Countervailing Duty Orders:**

Appleton Luff
Duane Morris LLP
Washington, DC
on behalf of

CVB, Inc. (“CVB”)
Ventius International LLC
Colchones Wendy S.A. de C.V. (“Wendy”)

Jeff Steed, Executive Vice President, Chief Legal Officer, CVB, Inc

Nick Jensen, President of Product, CVB

Manuel Lopez Campos, Export Sales Director, Wendy

Gazmend Rexhepi, Chief Executive Officer, Adven Group Inc.,
an affiliate of Ventius International LLC

Labeat Hadri, Head of Sales, Adven Group Inc.,
an affiliate of Ventius International LLC

Andrew Szamosszegi, Principal, Capital Trade Inc.

Travis Pope, Principal, Capital Trade Inc.

Edmund W. Sim)	
Kelly A. Slater)	
)	– OF COUNSEL
Geoffrey M. Goodale)	
Lauren E. Wyszomierski)	

**In Opposition to the Imposition of the
Antidumping and Countervailing Duty Orders (continued):**

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)

REBUTTAL/CLOSING REMARKS:

In Support of Imposition (**Yohai Baisburd**, Cassidy Levy Kent (USA) LLP)
In Opposition to Imposition (**Edmund W. Sim**, Appleton Luff
and **Camelia C. Mazard**, Doyle, Barlow & Mazard PLLC)

APPENDIX C

SUMMARY DATA

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			Comparison years		
	2021	2022	2023	2021-23	2021-22	2022-23
U.S. consumption quantity:						
Amount.....	33,724,590	31,264,049	31,115,945	▼(7.7)	▼(7.3)	▼(0.5)
Producers' share (fn1).....	56.5	50.9	48.4	▼(8.1)	▼(5.7)	▼(2.5)
Importers' share (fn1):						
Bosnia and Herzegovina.....	0.0	0.7	0.4	▲0.4	▲0.7	▼(0.3)
Bulgaria.....	1.6	0.8	0.1	▼(1.6)	▼(0.9)	▼(0.7)
Burma.....	0.0	0.5	6.9	▲6.9	▲0.5	▲6.4
India.....	0.7	0.9	0.5	▼(0.2)	▲0.2	▼(0.4)
Indonesia.....	11.1	13.8	12.6	▲1.5	▲2.7	▼(1.2)
Italy.....	0.7	0.3	0.1	▼(0.6)	▼(0.3)	▼(0.2)
Kosovo.....	2.9	5.1	4.0	▲1.1	▲2.1	▼(1.1)
Mexico.....	9.4	10.7	12.0	▲2.6	▲1.4	▲1.2
Philippines.....	1.1	1.3	1.2	▲0.1	▲0.2	▼(0.1)
Poland.....	1.1	1.8	0.6	▼(0.5)	▲0.7	▼(1.1)
Slovenia.....	0.7	0.7	0.0	▼(0.7)	▲0.0	▼(0.7)
Spain.....	1.4	1.5	0.7	▼(0.7)	▲0.1	▼(0.8)
Taiwan.....	4.4	4.8	4.3	▼(0.2)	▲0.3	▼(0.5)
Subject sources.....	35.2	42.8	43.3	▲8.1	▲7.6	▲0.5
Subject sources less Indonesia.....	24.1	29.0	30.7	▲6.6	▲4.9	▲1.7
Nonsubject sources.....	8.3	6.3	8.3	▲0.0	▼(2.0)	▲2.0
Nonsubject sources plus Indonesia....	19.4	20.2	20.9	▲1.5	▲0.7	▲0.8
All import sources.....	43.5	49.1	51.6	▲8.1	▲5.7	▲2.5
U.S. consumption value:						
Amount.....	8,125,582	7,754,848	7,464,416	▼(8.1)	▼(4.6)	▼(3.7)
Producers' share (fn1).....	82.6	79.4	80.6	▼(1.9)	▼(3.1)	▲1.2
Importers' share (fn1):						
Bosnia and Herzegovina.....	0.0	0.3	0.1	▲0.1	▲0.3	▼(0.2)
Bulgaria.....	0.5	0.3	0.0	▼(0.5)	▼(0.2)	▼(0.3)
Burma.....	0.0	0.3	2.1	▲2.1	▲0.2	▲1.8
India.....	0.4	0.4	0.2	▼(0.2)	▲0.0	▼(0.2)
Indonesia.....	4.9	5.9	5.0	▲0.1	▲1.0	▼(0.9)
Italy.....	0.4	0.2	0.1	▼(0.3)	▼(0.2)	▼(0.1)
Kosovo.....	1.3	1.9	1.3	▲0.0	▲0.7	▼(0.7)
Mexico.....	3.6	5.0	5.9	▲2.3	▲1.4	▲0.9
Philippines.....	0.4	0.4	0.4	▲0.1	▲0.0	▲0.0
Poland.....	0.2	0.5	0.1	▼(0.1)	▲0.4	▼(0.4)
Slovenia.....	0.3	0.3	0.0	▼(0.3)	▼(0.0)	▼(0.3)
Spain.....	0.8	0.8	0.3	▼(0.4)	▲0.0	▼(0.5)
Taiwan.....	2.2	2.2	1.2	▼(1.1)	▼(0.0)	▼(1.1)
Subject sources.....	15.0	18.6	16.8	▲1.8	▲3.6	▼(1.8)
Subject sources less Indonesia.....	10.1	12.7	11.8	▲1.7	▲2.6	▼(0.9)
Nonsubject sources.....	2.5	2.0	2.6	▲0.1	▼(0.5)	▲0.6
Nonsubject sources plus Indonesia....	7.4	7.9	7.6	▲0.2	▲0.5	▼(0.3)
All import sources.....	17.4	20.6	19.4	▲1.9	▲3.1	▼(1.2)

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		
	2021	2022	2023	2021-23	2021-22	2022-23
U.S. imports from:						
Bosnia and Herzegovina:						
Quantity.....	2,276	209,547	115,440	▲4,972.1	▲9,106.8	▼(44.9)
Value.....	417	26,589	9,979	▲2,295.5	▲6,282.4	▼(62.5)
Unit value.....	\$183	\$127	\$86	▼(52.8)	▼(30.7)	▼(31.9)
Ending inventory quantity.....	***	***	***	▲***	▲***	▼***
Bulgaria:						
Quantity.....	556,291	243,958	17,277	▼(96.9)	▼(56.1)	▼(92.9)
Value.....	43,527	22,572	1,503	▼(96.5)	▼(48.1)	▼(93.3)
Unit value.....	\$78	\$93	\$87	▲11.2	▲18.2	▼(6.0)
Ending inventory quantity.....	***	***	***	▼***	▲***	▼***
Burma:						
Quantity.....	11,292	155,943	2,143,150	▲18,879.4	▲1,281.0	▲1,274.3
Value.....	1,087	20,147	154,665	▲14,131.2	▲1,753.8	▲667.7
Unit value.....	\$96	\$129	\$72	▼(25.0)	▲34.2	▼(44.1)
Ending inventory quantity.....	***	***	***	▲***	▲***	▲***
India:						
Quantity.....	227,291	269,256	158,247	▼(30.4)	▲18.5	▼(41.2)
Value.....	28,581	27,929	14,690	▼(48.6)	▼(2.3)	▼(47.4)
Unit value.....	\$126	\$104	\$93	▼(26.2)	▼(17.5)	▼(10.5)
Ending inventory quantity.....	47,089	135,873	82,465	▲75.1	▲188.5	▼(39.3)
Indonesia:						
Quantity.....	3,745,766	4,318,186	3,912,557	▲4.5	▲15.3	▼(9.4)
Value.....	398,031	456,518	373,335	▼(6.2)	▲14.7	▼(18.2)
Unit value.....	\$106	\$106	\$95	▼(10.2)	▼(0.5)	▼(9.7)
Ending inventory quantity.....	***	***	***	▲***	▲***	▲***
Italy:						
Quantity.....	219,877	96,641	29,596	▼(86.5)	▼(56.0)	▼(69.4)
Value.....	34,467	19,002	8,570	▼(75.1)	▼(44.9)	▼(54.9)
Unit value.....	\$157	\$197	\$290	▲84.7	▲25.4	▲47.3
Ending inventory quantity.....	71,658	26,046	21,173	▼(70.5)	▼(63.7)	▼(18.7)
Kosovo:						
Quantity.....	984,783	1,582,906	1,241,773	▲26.1	▲60.7	▼(21.6)
Value.....	102,135	149,793	95,510	▼(6.5)	▲46.7	▼(36.2)
Unit value.....	\$104	\$95	\$77	▼(25.8)	▼(8.8)	▼(18.7)
Ending inventory quantity.....	***	***	***	▲***	▲***	▼***
Mexico:						
Quantity.....	3,160,589	3,359,568	3,719,139	▲17.7	▲6.3	▲10.7
Value.....	291,992	385,158	438,542	▲50.2	▲31.9	▲13.9
Unit value.....	\$92	\$115	\$118	▲27.6	▲24.1	▲2.9
Ending inventory quantity.....	421,055	444,443	313,063	▼(25.6)	▲5.6	▼(29.6)

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			Comparison years		
	2021	2022	2023	2021-23	2021-22	2022-23
U.S. imports from:						
Philippines:						
Quantity.....	374,187	412,669	377,526	▲0.9	▲10.3	▼(8.5)
Value.....	30,601	32,467	32,700	▲6.9	▲6.1	▲0.7
Unit value.....	\$82	\$79	\$87	▲5.9	▼(3.8)	▲10.1
Ending inventory quantity.....	***	***	***	▲***	▲***	▲***
Poland:						
Quantity.....	370,336	553,426	195,109	▼(47.3)	▲49.4	▼(64.7)
Value.....	14,201	41,219	8,785	▼(38.1)	▲190.3	▼(78.7)
Unit value.....	\$38	\$74	\$45	▲17.4	▲94.2	▼(39.5)
Ending inventory quantity.....	***	***	***	▼***	▲***	▼***
Slovenia:						
Quantity.....	230,672	225,314	9,276	▼(96.0)	▼(2.3)	▼(95.9)
Value.....	25,770	24,480	904	▼(96.5)	▼(5.0)	▼(96.3)
Unit value.....	\$112	\$109	\$97	▼(12.8)	▼(2.7)	▼(10.3)
Ending inventory quantity.....	***	***	***	▼***	▼***	▼***
Spain:						
Quantity.....	479,638	461,827	218,322	▼(54.5)	▼(3.7)	▼(52.7)
Value.....	63,501	62,165	25,771	▼(59.4)	▼(2.1)	▼(58.5)
Unit value.....	\$132	\$135	\$118	▼(10.8)	▲1.7	▼(12.3)
Ending inventory quantity.....	***	***	***	▼***	▼***	▼***
Taiwan:						
Quantity.....	1,499,615	1,489,028	1,328,871	▼(11.4)	▼(0.7)	▼(10.8)
Value.....	180,742	172,203	86,874	▼(51.9)	▼(4.7)	▼(49.6)
Unit value.....	\$121	\$116	\$65	▼(45.8)	▼(4.0)	▼(43.5)
Ending inventory quantity.....	109,308	53,959	21,031	▼(80.8)	▼(50.6)	▼(61.0)
Subject sources:						
Quantity.....	11,862,613	13,378,269	13,466,283	▲13.5	▲12.8	▲0.7
Value.....	1,215,052	1,440,241	1,251,829	▲3.0	▲18.5	▼(13.1)
Unit value.....	\$102	\$108	\$93	▼(9.2)	▲5.1	▼(13.7)
Ending inventory quantity.....	***	***	***	▲***	▲***	▼***
Subject sources less Indonesia:						
Quantity.....	8,116,847	9,060,083	9,553,726	▲17.7	▲11.6	▲5.4
Value.....	817,021	983,723	878,495	▲7.5	▲20.4	▼(10.7)
Unit value.....	\$101	\$109	\$92	▼(8.6)	▲7.9	▼(15.3)
Ending inventory quantity.....	1,205,309	1,528,899	1,235,516	▲2.5	▲26.8	▼(19.2)
Nonsubject sources:						
Quantity.....	2,800,757	1,982,571	2,597,211	▼(7.3)	▼(29.2)	▲31.0
Value.....	202,605	156,864	193,002	▼(4.7)	▼(22.6)	▲23.0
Unit value.....	\$72	\$79	\$74	▲2.7	▲9.4	▼(6.1)
Ending inventory quantity.....	***	***	***	▼***	▼***	▼***
Nonsubject sources plus Indonesia:						
Quantity.....	6,546,523	6,300,757	6,509,768	▼(0.6)	▼(3.8)	▲3.3
Value.....	600,636	613,381	566,337	▼(5.7)	▲2.1	▼(7.7)
Unit value.....	\$92	\$97	\$87	▼(5.2)	▲6.1	▼(10.6)
Ending inventory quantity.....	320,748	365,768	331,164	▲3.2	▲14.0	▼(9.5)
All import sources:						
Quantity.....	14,663,370	15,360,840	16,063,494	▲9.5	▲4.8	▲4.6
Value.....	1,417,657	1,597,104	1,444,832	▲1.9	▲12.7	▼(9.5)
Unit value.....	\$97	\$104	\$90	▼(7.0)	▲7.5	▼(13.5)
Ending inventory quantity.....	1,526,057	1,894,667	1,566,680	▲2.7	▲24.2	▼(17.3)

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		
	2021	2022	2023	2021-23	2021-22	2022-23
U.S. producers:						
Practical capacity quantity.....	26,877,292	25,733,397	24,639,891	▼(8.3)	▼(4.3)	▼(4.2)
Production quantity.....	19,414,969	16,110,497	15,665,265	▼(19.3)	▼(17.0)	▼(2.8)
Capacity utilization (fn1).....	72.2	62.6	63.6	▼(8.7)	▼(9.6)	▲1.0
U.S. shipments:						
Quantity.....	19,061,220	15,903,209	15,052,451	▼(21.0)	▼(16.6)	▼(5.3)
Value.....	6,707,925	6,157,744	6,019,584	▼(10.3)	▼(8.2)	▼(2.2)
Unit value.....	\$352	\$387	\$400	▲13.6	▲10.0	▲3.3
Export shipments:						
Quantity.....	239,438	239,748	198,173	▼(17.2)	▲0.1	▼(17.3)
Value.....	62,784	65,343	55,471	▼(11.6)	▲4.1	▼(15.1)
Unit value.....	\$262	\$273	\$280	▲6.7	▲3.9	▲2.7
Ending inventory quantity.....	885,827	853,463	1,267,132	▲43.0	▼(3.7)	▲48.5
Inventories/total shipments (fn1).....	4.6	5.3	8.3	▲3.7	▲0.7	▲3.0
Production workers.....	14,806	13,502	12,908	▼(12.8)	▼(8.8)	▼(4.4)
Hours worked (1,000s).....	28,563	25,807	25,760	▼(9.8)	▼(9.6)	▼(0.2)
Wages paid (\$1,000).....	620,160	602,773	591,194	▼(4.7)	▼(2.8)	▼(1.9)
Hourly wages (dollars per hour).....	\$21.71	\$23.36	\$22.95	▲5.7	▲7.6	▼(1.7)
Productivity (units per hour).....	0.7	0.6	0.6	▼(10.5)	▼(8.2)	▼(2.6)
Unit labor costs.....	\$31.94	\$37.41	\$37.74	▲18.1	▲17.1	▲0.9
Net sales:						
Quantity.....	18,926,410	15,779,683	14,927,907	▼(21.1)	▼(16.6)	▼(5.4)
Value.....	6,700,341	6,156,253	6,012,794	▼(10.3)	▼(8.1)	▼(2.3)
Unit value.....	\$354	\$390	\$403	▲13.8	▲10.2	▲3.2
Cost of goods sold (COGS).....	4,111,514	3,940,160	3,701,227	▼(10.0)	▼(4.2)	▼(6.1)
Gross profit or (loss) (fn2).....	2,588,827	2,216,093	2,311,567	▼(10.7)	▼(14.4)	▲4.3
SG&A expenses.....	1,665,054	1,727,492	1,878,238	▲12.8	▲3.7	▲8.7
Operating income or (loss) (fn2).....	923,773	488,601	433,329	▼(53.1)	▼(47.1)	▼(11.3)
Net income or (loss) (fn2).....	816,826	215,902	83,889	▼(89.7)	▼(73.6)	▼(61.1)
Unit COGS.....	\$217	\$250	\$248	▲14.1	▲14.9	▼(0.7)
Unit SG&A expenses.....	\$88	\$109	\$126	▲43.0	▲24.4	▲14.9
Unit operating income or (loss) (fn2).....	\$49	\$31	\$29	▼(40.5)	▼(36.6)	▼(6.3)
Unit net income or (loss) (fn2).....	\$43	\$14	\$6	▼(87.0)	▼(68.3)	▼(58.9)
COGS/sales (fn1).....	61.4	64.0	61.6	▲0.2	▲2.6	▼(2.4)
Operating income or (loss)/sales (fn1).....	13.8	7.9	7.2	▼(6.6)	▼(5.9)	▼(0.7)
Net income or (loss)/sales (fn1).....	12.2	3.5	1.4	▼(10.8)	▼(8.7)	▼(2.1)
Capital expenditures.....	302,562	441,566	246,443	▼(18.5)	▲45.9	▼(44.2)
Research and development expenses.....	34,783	38,236	42,998	▲23.6	▲9.9	▲12.5
Total assets.....	5,256,063	4,724,055	3,894,976	▼(25.9)	▼(10.1)	▼(17.6)

Source: Compiled from data submitted in response to Commission questionnaires and 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 March 21, 2024. 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 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

U.S. SHIPMENTS OF MATTRESSES BY

PACKAGING FORMAT AND CHANNEL OF DISTRIBUTION

Table D-1**Mattresses: U.S. producers' U.S. shipments by packaging format, channel of distribution, and period**

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	5,616,687	4,947,924	5,409,565
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	13,444,533	10,955,285	9,642,886
All	Brick and mortar	4,239,260	3,171,309	2,722,676
All	Internet / online	2,212,097	1,396,821	1,126,776
All	Omni-channel	10,355,933	8,958,243	9,170,884
All	All retail channels	16,807,290	13,526,373	13,020,336
All	Distributors	651,628	747,304	547,160
All	End users	1,602,302	1,629,532	1,484,955
All	All channels	19,061,220	15,903,209	15,052,451

Table continued

Table D-1 Continued

Mattresses: U.S. producers' U.S. shipments by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	100.0	100.0	100.0
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	100.0	100.0	100.0
All	Brick and mortar	22.2	19.9	18.1
All	Internet / online	11.6	8.8	7.5
All	Omni-channel	54.3	56.3	60.9
All	All retail channels	88.2	85.1	86.5
All	Distributors	3.4	4.7	3.6
All	End users	8.4	10.2	9.9
All	All channels	100.0	100.0	100.0

Table continued

Table D-1 Continued**Mattresses: U.S. producers' U.S. shipments by packaging format, channel of distribution, and period**

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	100.0	100.0	100.0
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	100.0	100.0	100.0
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	100.0	100.0	100.0
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	100.0	100.0	100.0
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	100.0	100.0	100.0
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	100.0	100.0	100.0
MiB	All channels	29.5	31.1	35.9
FPM	All channels	70.5	68.9	64.1
All	All channels	100.0	100.0	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 "---".

Table D-2**Mattresses: U.S. importers' U.S. shipments of imports from Bosnia and Herzegovina by packaging format, channel of distribution, and period**

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	***	***	***

Table continued

Table D-2 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Bosnia and Herzegovina by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-2 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Bosnia and Herzegovina by packaging format, channel of distribution, and period

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	***	***	***
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	***	***	***
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	***	***	***
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-3

Mattresses: U.S. importers' U.S. shipments of imports from Bulgaria by packaging format, channel of distribution, and period

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	***	***	***

Table continued

Table D-3 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Bulgaria by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-3 Continued**Mattresses: U.S. importers' U.S. shipments of imports from Bulgaria by packaging format, channel of distribution, and period**

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	***	***	***
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	***	***	***
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	***	***	***
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-4

Mattresses: U.S. importers' U.S. shipments of imports from Burma by packaging format, channel of distribution, and period

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	***	***	***

Table continued

Table D-4 Continued**Mattresses: U.S. importers' U.S. shipments of imports from Burma by packaging format, channel of distribution, and period**

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-4 Continued**Mattresses: U.S. importers' U.S. shipments of imports from Burma by packaging format, channel of distribution, and period**

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	***	***	***
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	***	***	***
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	***	***	***
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-5**Mattresses: U.S. importers' U.S. shipments of imports from India by packaging format, channel of distribution, and period**

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	49,567	125,448	185,341

Table continued

Table D-5 Continued**Mattresses: U.S. importers' U.S. shipments of imports from India by packaging format, channel of distribution, and period**

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-5 Continued**Mattresses: U.S. importers' U.S. shipments of imports from India by packaging format, channel of distribution, and period**

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	***	***	***
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	***	***	***
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	***	***	***
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-6

Mattresses: U.S. importers' U.S. shipments of imports from Indonesia by packaging format, channel of distribution, and period

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	***	***	***

Table continued

Table D-6 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Indonesia by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-6 Continued**Mattresses: U.S. importers' U.S. shipments of imports from Indonesia by packaging format, channel of distribution, and period**

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	***	***	***
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	***	***	***
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	***	***	***
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-7**Mattresses: U.S. importers' U.S. shipments of imports from Italy by packaging format, channel of distribution, and period**

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	216,188	109,527	95,386
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	31,506	21,302	18,018
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	247,694	130,829	113,404

Table continued

Table D-7 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Italy by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	100.0	100.0	100.0
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	100.0	100.0	100.0
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-7 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Italy by packaging format, channel of distribution, and period

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	***	***	***
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	***	***	***
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	***	***	***
MiB	All channels	87.3	83.7	84.1
FPM	All channels	12.7	16.3	15.9
All	All channels	100.0	100.0	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 "---".

Table D-8**Mattresses: U.S. importers' U.S. shipments of imports from Kosovo by packaging format, channel of distribution, and period**

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	***	***	***

Table continued

Table D-8 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Kosovo by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-8 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Kosovo by packaging format, channel of distribution, and period

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	***	***	***
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	***	***	***
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	***	***	***
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-9

Mattresses: U.S. importers' U.S. shipments of imports from Mexico by packaging format, channel of distribution, and period

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	1,887,293	2,186,842	2,762,922
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	296,569	265,222	342,941
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	2,183,862	2,452,064	3,105,863

Table continued

Table D-9 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Mexico by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	100.0	100.0	100.0
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	100.0	100.0	100.0
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-9 Continued**Mattresses: U.S. importers' U.S. shipments of imports from Mexico by packaging format, channel of distribution, and period**

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	***	***	***
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	***	***	***
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	***	***	***
MiB	All channels	86.4	89.2	89.0
FPM	All channels	13.6	10.8	11.0
All	All channels	100.0	100.0	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 "---".

Table D-10

Mattresses: U.S. importers' U.S. shipments of imports from Philippines by packaging format, channel of distribution, and period

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	***	***	***

Table continued

Table D-10 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Philippines by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-10 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Philippines by packaging format, channel of distribution, and period

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	***	***	***
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	***	***	***
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	***	***	***
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-11

Mattresses: U.S. importers' U.S. shipments of imports from Poland by packaging format, channel of distribution, and period

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	***	***	***

Table continued

Table D-11 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Poland by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-11 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Poland by packaging format, channel of distribution, and period

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	***	***	***
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	***	***	***
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	***	***	***
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-12**Mattresses: U.S. importers' U.S. shipments of imports from Slovenia by packaging format, channel of distribution, and period**

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	***	***	***

Table continued

Table D-12 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Slovenia by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-12 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Slovenia by packaging format, channel of distribution, and period

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	***	***	***
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	***	***	***
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	***	***	***
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-13**Mattresses: U.S. importers' U.S. shipments of imports from Spain by packaging format, channel of distribution, and period**

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	***	***	***

Table continued

Table D-13 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Spain by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-13 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Spain by packaging format, channel of distribution, and period

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	***	***	***
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	***	***	***
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	***	***	***
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-14**Mattresses: U.S. importers' U.S. shipments of imports from Taiwan by packaging format, channel of distribution, and period**

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	686,653	555,623	116,365

Table continued

Table D-14 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Taiwan by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-14 Continued

Mattresses: U.S. importers' U.S. shipments of imports from Taiwan by packaging format, channel of distribution, and period

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	***	***	***
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	***	***	***
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	***	***	***
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-15

Mattresses: U.S. importers' U.S. shipments of imports from subject sources by packaging format, channel of distribution, and period

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	8,424,673	8,967,706	10,111,624

Table continued

Table D-15 Continued

Mattresses: U.S. importers' U.S. shipments of imports from subject sources by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	100.0	100.0	100.0
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	100.0	100.0	100.0
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-15 Continued

Mattresses: U.S. importers' U.S. shipments of imports from subject sources by packaging format, channel of distribution, and period

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	100.0	100.0	100.0
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	100.0	100.0	100.0
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	100.0	100.0	100.0
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	100.0	100.0	100.0
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	100.0	100.0	100.0
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	100.0	100.0	100.0
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-16

Mattresses: U.S. importers' U.S. shipments of imports from subject sources less Indonesia, by packaging format, channel of distribution, and period

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	***	***	***

Table continued

Table D-16 Continued

Mattresses: U.S. importers' U.S. shipments of imports from subject sources less Indonesia, by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	100.0	100.0	100.0
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	100.0	100.0	100.0
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-16 Continued

Mattresses: U.S. importers' U.S. shipments of imports from subject sources less Indonesia, by packaging format, channel of distribution, and period

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	100.0	100.0	100.0
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	100.0	100.0	100.0
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	100.0	100.0	100.0
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	100.0	100.0	100.0
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	100.0	100.0	100.0
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	100.0	100.0	100.0
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-17

Mattresses: U.S. importers' U.S. shipments of imports from nonsubject sources by packaging format, channel of distribution, and period

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	1,214,979	233,848	173,628

Table continued

Table D-17 Continued

Mattresses: U.S. importers' U.S. shipments of imports from nonsubject sources by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	100.0	100.0	100.0
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	100.0	100.0	100.0
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-17 Continued

Mattresses: U.S. importers' U.S. shipments of imports from nonsubject sources by packaging format, channel of distribution, and period

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	100.0	100.0	100.0
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	100.0	100.0	100.0
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	100.0	100.0	100.0
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	100.0	100.0	100.0
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	100.0	100.0	100.0
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	100.0	100.0	100.0
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

Table D-18

Mattresses: U.S. importers' U.S. shipments of imports from nonsubject sources plus Indonesia, by packaging format, channel of distribution, and period

Quantity in units

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	***	***	***
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	***	***	***
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	***	***	***

Table continued

Table D-18 Continued

Mattresses: U.S. importers' U.S. shipments of imports from nonsubject sources plus Indonesia, by packaging format, channel of distribution, and period

Share of channel within specified packaging format in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
MiB	Internet / online	***	***	***
MiB	Omni-channel	***	***	***
MiB	All retail channels	***	***	***
MiB	Distributors	***	***	***
MiB	End users	***	***	***
MiB	All channels	100.0	100.0	100.0
FPM	Brick and mortar	***	***	***
FPM	Internet / online	***	***	***
FPM	Omni-channel	***	***	***
FPM	All retail channels	***	***	***
FPM	Distributors	***	***	***
FPM	End users	***	***	***
FPM	All channels	100.0	100.0	100.0
All	Brick and mortar	***	***	***
All	Internet / online	***	***	***
All	Omni-channel	***	***	***
All	All retail channels	***	***	***
All	Distributors	***	***	***
All	End users	***	***	***
All	All channels	100.0	100.0	100.0

Table continued

Table D-18 Continued

Mattresses: U.S. importers' U.S. shipments of imports from nonsubject sources plus Indonesia, by packaging format, channel of distribution, and period

Share of packaging format within specified channel in percent

Packaging format	Channel	2021	2022	2023
MiB	Brick and mortar	***	***	***
FPM	Brick and mortar	***	***	***
All	Brick and mortar	100.0	100.0	100.0
MiB	Internet / online	***	***	***
FPM	Internet / online	***	***	***
All	Internet / online	100.0	100.0	100.0
MiB	Omni-channel	***	***	***
FPM	Omni-channel	***	***	***
All	Omni-channel	100.0	100.0	100.0
MiB	All retail channels	***	***	***
FPM	All retail channels	***	***	***
All	All retail channels	100.0	100.0	100.0
MiB	Distributors	***	***	***
FPM	Distributors	***	***	***
All	Distributors	100.0	100.0	100.0
MiB	End users	***	***	***
FPM	End users	***	***	***
All	End users	100.0	100.0	100.0
MiB	All channels	***	***	***
FPM	All channels	***	***	***
All	All channels	100.0	100.0	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 "---".

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	2023
Bosnia and Herzegovina	Quantity	---	---	---	---	---	2,276	209,547	115,440
Bulgaria	Quantity	3	31	---	---	26,131	556,291	243,958	17,277
Burma	Quantity	---	---	5	---	194	11,292	155,943	2,143,150
India	Quantity	3,271	16,737	7,401	9,308	6,128	227,291	269,256	158,247
Indonesia	Quantity	608	1,176	62,385	1,626,290	4,072,129	3,745,766	4,318,186	3,912,557
Italy	Quantity	33,781	63,205	43,897	100,374	211,615	219,877	96,641	29,596
Kosovo	Quantity	---	---	---	---	43,752	984,783	1,582,906	1,241,773
Mexico	Quantity	1,180,539	1,384,344	1,602,176	1,392,905	1,311,342	3,160,589	3,359,568	3,719,139
Philippines	Quantity	4	---	---	93,199	137,519	374,187	412,669	377,526
Poland	Quantity	330,003	294,699	255,456	200,721	213,491	370,336	553,426	195,109
Slovenia	Quantity	1,996	395	1,626	5,010	84,000	230,672	225,314	9,276
Spain	Quantity	8,145	2,258	853	1,715	19,589	479,638	461,827	218,322
Taiwan	Quantity	22,046	21,494	40,930	110,980	305,533	1,499,615	1,489,028	1,328,871
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	13,466,283
Currently investigated sources less Indonesia	Quantity	1,579,788	1,783,163	1,952,344	1,914,212	2,359,294	8,116,847	9,060,083	9,553,726
China	Quantity	5,701,154	8,985,240	10,742,686	3,466,430	148,801	197,605	216,182	199,325
Cambodia	Quantity	426	3,879	4,016	605,651	1,104,986	17,317	4,828	20,736
Malaysia	Quantity	353	388	4,900	1,054,929	1,992,853	254,470	57,147	84,119
Serbia	Quantity	---	---	1,932	352,734	562,803	100,148	2,450	1,494
Thailand	Quantity	7,184	1,855	4,196	553,348	1,126,941	21,858	2,751	2,845
Turkey	Quantity	10,069	6,471	10,850	254,788	1,230,736	244,267	76,636	45,211
Vietnam	Quantity	81,180	109,887	197,307	2,542,721	3,871,840	1,060,061	983,657	1,014,988
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	1,368,718
Previously investigated sources plus Indonesia	Quantity	5,800,974	9,108,896	11,028,272	10,456,891	14,111,089	5,641,492	5,661,837	5,281,275
All other sources	Quantity	510,961	502,405	490,383	472,265	516,162	905,031	638,920	1,228,493
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	16,063,494

Table continued.

Table E-1 Continued
Mattresses: Historical U.S. imports, by source and period

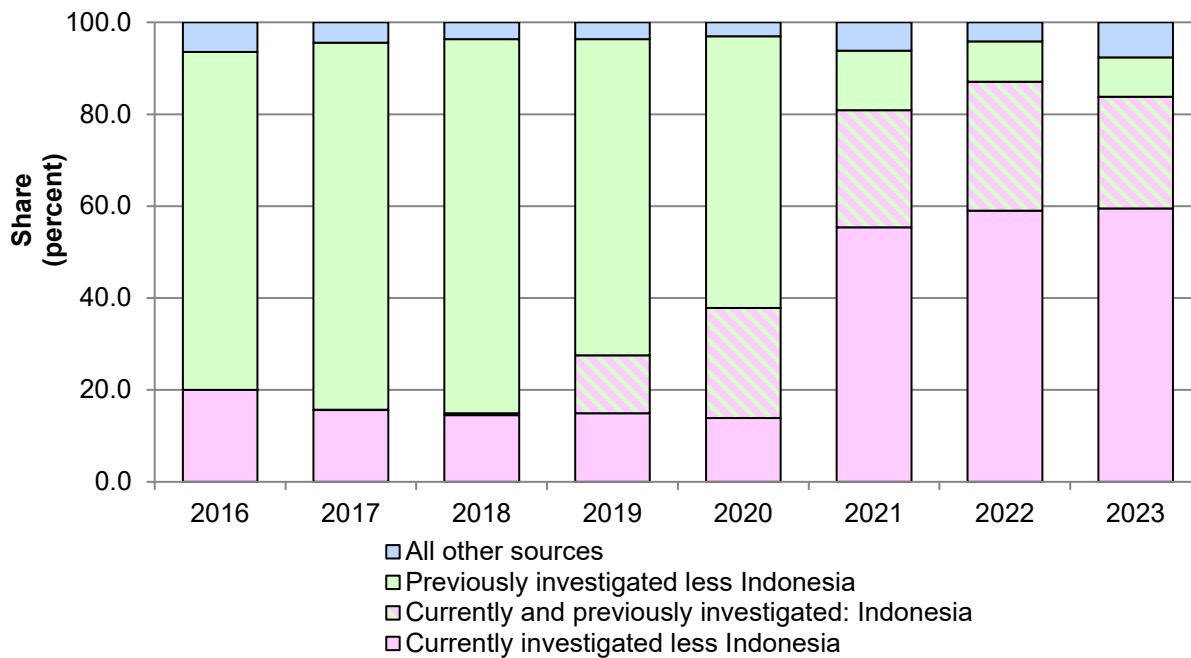
Share in percent

Source	Measure	2016	2017	2018	2019	2020	2021	2022	2023
Bosnia and Herzegovina	Share	---	---	---	---	---	0.0	1.4	0.7
Bulgaria	Share	0.0	0.0	---	---	0.2	3.8	1.6	0.1
Burma	Share	---	---	0.0	---	0.0	0.1	1.0	13.3
India	Share	0.0	0.1	0.1	0.1	0.0	1.6	1.8	1.0
Indonesia	Share	0.0	0.0	0.5	12.7	24.0	25.5	28.1	24.4
Italy	Share	0.4	0.6	0.3	0.8	1.2	1.5	0.6	0.2
Kosovo	Share	---	---	---	---	0.3	6.7	10.3	7.7
Mexico	Share	15.0	12.1	11.9	10.8	7.7	21.6	21.9	23.2
Philippines	Share	0.0	---	---	0.7	0.8	2.6	2.7	2.4
Poland	Share	4.2	2.6	1.9	1.6	1.3	2.5	3.6	1.2
Slovenia	Share	0.0	0.0	0.0	0.0	0.5	1.6	1.5	0.1
Spain	Share	0.1	0.0	0.0	0.0	0.1	3.3	3.0	1.4
Taiwan	Share	0.3	0.2	0.3	0.9	1.8	10.2	9.7	8.3
Currently investigated sources	Share	20.0	15.7	15.0	27.6	37.9	80.9	87.1	83.8
Currently investigated sources less Indonesia	Share	20.0	15.6	14.5	14.9	13.9	55.4	59.0	59.5
China	Share	72.2	78.9	79.7	27.0	0.9	1.3	1.4	1.2
Cambodia	Share	0.0	0.0	0.0	4.7	6.5	0.1	0.0	0.1
Malaysia	Share	0.0	0.0	0.0	8.2	11.7	1.7	0.4	0.5
Serbia	Share	---	---	0.0	2.7	3.3	0.7	0.0	0.0
Thailand	Share	0.1	0.0	0.0	4.3	6.6	0.1	0.0	0.0
Turkey	Share	0.1	0.1	0.1	2.0	7.2	1.7	0.5	0.3
Vietnam	Share	1.0	1.0	1.5	19.8	22.8	7.2	6.4	6.3
Previously investigated sources	Share	73.5	79.9	81.4	68.8	59.1	12.9	8.7	8.5
Previously investigated sources plus Indonesia	Share	73.5	79.9	81.9	81.4	83.1	38.5	36.9	32.9
All other sources	Share	6.5	4.4	3.6	3.7	3.0	6.2	4.2	7.6
All import sources	Share	100.0	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 May 16, 2024. 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 "---". 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 investigations.

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 May 16, 2024. 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 investigations.

APPENDIX F

**DETAILED SHIPMENT DATA BY
PACKAGING FORMAT, INNER MATERIAL, AND SIZE**

Table F-1**Mattresses: U.S. producers' and U.S. importers' U.S. shipments of MiBs, by source and period**

Quantity in units

Source	Measure	2021	2022	2023
U.S. producers	Quantity	5,616,687	4,947,924	5,409,565
Bosnia and Herzegovina	Quantity	***	***	***
Bulgaria	Quantity	***	***	***
Burma	Quantity	***	***	***
India	Quantity	***	***	***
Indonesia	Quantity	***	***	***
Italy	Quantity	216,188	109,527	95,386
Kosovo	Quantity	***	***	***
Mexico	Quantity	1,887,293	2,186,842	2,762,922
Philippines	Quantity	***	***	***
Poland	Quantity	***	***	***
Slovenia	Quantity	***	***	***
Spain	Quantity	***	***	***
Taiwan	Quantity	***	***	***
Subject sources	Quantity	***	***	***
Subject sources less Indonesia	Quantity	***	***	***
Nonsubject sources	Quantity	***	***	***
Nonsubject sources plus Indonesia	Quantity	***	***	***
All import sources	Quantity	9,179,243	8,822,668	9,833,472
All sources	Quantity	14,795,930	13,770,592	15,243,037

Table continued.

Table F-1 Continued**Mattresses: U.S. producers' and U.S. importers' U.S. shipments of MiBs, by source and period**

Share in percent

Source	Measure	2021	2022	2023
U.S. producers	Share	38.0	35.9	35.5
Bosnia and Herzegovina	Share	***	***	***
Bulgaria	Share	***	***	***
Burma	Share	***	***	***
India	Share	***	***	***
Indonesia	Share	***	***	***
Italy	Share	1.5	0.8	0.6
Kosovo	Share	***	***	***
Mexico	Share	12.8	15.9	18.1
Philippines	Share	***	***	***
Poland	Share	***	***	***
Slovenia	Share	***	***	***
Spain	Share	***	***	***
Taiwan	Share	***	***	***
Subject sources	Share	***	***	***
Subject sources less Indonesia	Share	***	***	***
Nonsubject sources	Share	***	***	***
Nonsubject sources plus Indonesia	Share	***	***	***
All import sources	Share	62.0	64.1	64.5
All sources	Share	100.0	100.0	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 "---".

Table F-2**Mattresses: U.S. producers' and U.S. importers' U.S. shipments of FPMs, by source and period**

Quantity in units

Source	Measure	2021	2022	2023
U.S. producers	Quantity	13,444,533	10,955,285	9,642,886
Bosnia and Herzegovina	Quantity	***	***	***
Bulgaria	Quantity	***	***	***
Burma	Quantity	***	***	***
India	Quantity	***	***	***
Indonesia	Quantity	***	***	***
Italy	Quantity	31,506	21,302	18,018
Kosovo	Quantity	***	***	***
Mexico	Quantity	296,569	265,222	342,941
Philippines	Quantity	***	***	***
Poland	Quantity	***	***	***
Slovenia	Quantity	***	***	***
Spain	Quantity	***	***	***
Taiwan	Quantity	***	***	***
Subject sources	Quantity	***	***	***
Subject sources less Indonesia	Quantity	***	***	***
Nonsubject sources	Quantity	***	***	***
Nonsubject sources plus Indonesia	Quantity	***	***	***
All import sources	Quantity	460,409	378,886	451,780
All sources	Quantity	13,904,942	11,334,171	10,094,666

Table continued.

Table F-2 Continued**Mattresses: U.S. producers' and U.S. importers' U.S. shipments of FPMs, by source and period**

Share in percent

Source	Measure	2021	2022	2023
U.S. producers	Share	96.7	96.7	95.5
Bosnia and Herzegovina	Share	***	***	***
Bulgaria	Share	***	***	***
Burma	Share	***	***	***
India	Share	***	***	***
Indonesia	Share	***	***	***
Italy	Share	0.2	0.2	0.2
Kosovo	Share	***	***	***
Mexico	Share	2.1	2.3	3.4
Philippines	Share	***	***	***
Poland	Share	***	***	***
Slovenia	Share	***	***	***
Spain	Share	***	***	***
Taiwan	Share	***	***	***
Subject sources	Share	***	***	***
Subject sources less Indonesia	Share	***	***	***
Nonsubject sources	Share	***	***	***
Nonsubject sources plus Indonesia	Share	***	***	***
All import sources	Share	3.3	3.3	4.5
All sources	Share	100.0	100.0	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 "---".

Table F-3**Mattresses: U.S. producers' U.S. shipments, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	10,114,433	8,228,890	7,468,295
Non-innerspring	Quantity	6,228,347	5,221,936	5,041,401
Hybrid	Quantity	2,718,440	2,452,383	2,542,755
All inner materials	Quantity	19,061,220	15,903,209	15,052,451
Innerspring	Value	2,716,802	2,440,901	2,418,221
Non-innerspring	Value	2,373,560	2,132,604	1,889,227
Hybrid	Value	1,613,675	1,581,061	1,711,849
All inner materials	Value	6,704,037	6,154,566	6,019,297
Innerspring	Unit value	269	297	324
Non-innerspring	Unit value	381	408	375
Hybrid	Unit value	594	645	673
All inner materials	Unit value	352	387	400
Innerspring	Share of quantity	53.1	51.7	49.6
Non-innerspring	Share of quantity	32.7	32.8	33.5
Hybrid	Share of quantity	14.3	15.4	16.9
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	40.5	39.7	40.2
Non-innerspring	Share of value	35.4	34.7	31.4
Hybrid	Share of value	24.1	25.7	28.4
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-4
Mattresses: U.S. producers' U.S. shipments, by size and period

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	17,748,920	14,752,976	13,818,696
Other sizes	Quantity	***	***	***
All sizes	Quantity	19,061,220	15,903,209	15,052,451
Crib/toddler	Value	***	***	***
Twin or larger	Value	6,602,828	6,015,641	5,780,758
Other sizes	Value	***	***	***
All sizes	Value	6,704,037	6,154,566	6,019,297
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	372	408	418
Other sizes	Unit value	***	***	***
All sizes	Unit value	352	387	400
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	93.1	92.8	91.8
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	98.5	97.7	96.0
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-5**Mattresses: U.S. importers' U.S. shipments of imports from Bosnia and Herzegovina, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	***	***	***
Innerspring	Value	***	***	***
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	***	***	***
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	***	***	***
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-6**Mattresses: U.S. importers' U.S. shipments of imports from Bosnia and Herzegovina, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	***	***	***
Other sizes	Quantity	***	***	***
All sizes	Quantity	***	***	***
Crib/toddler	Value	***	***	***
Twin or larger	Value	***	***	***
Other sizes	Value	***	***	***
All sizes	Value	***	***	***
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	***	***	***
Other sizes	Unit value	***	***	***
All sizes	Unit value	***	***	***
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	***	***	***
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	***	***	***
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-7**Mattresses: U.S. importers' U.S. shipments of imports from Bulgaria, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	***	***	***
Innerspring	Value	***	***	***
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	***	***	***
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	***	***	***
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-8**Mattresses: U.S. importers' U.S. shipments of imports from Bulgaria, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	***	***	***
Other sizes	Quantity	***	***	***
All sizes	Quantity	***	***	***
Crib/toddler	Value	***	***	***
Twin or larger	Value	***	***	***
Other sizes	Value	***	***	***
All sizes	Value	***	***	***
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	***	***	***
Other sizes	Unit value	***	***	***
All sizes	Unit value	***	***	***
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	***	***	***
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	***	***	***
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-9**Mattresses: U.S. importers' U.S. shipments of imports from Burma, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	***	***	***
Innerspring	Value	***	***	***
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	***	***	***
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	***	***	***
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-10
Mattresses: U.S. importers' U.S. shipments of imports from Burma, by size and period

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	***	***	***
Other sizes	Quantity	***	***	***
All sizes	Quantity	***	***	***
Crib/toddler	Value	***	***	***
Twin or larger	Value	***	***	***
Other sizes	Value	***	***	***
All sizes	Value	***	***	***
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	***	***	***
Other sizes	Unit value	***	***	***
All sizes	Unit value	***	***	***
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	***	***	***
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	***	***	***
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-11**Mattresses: U.S. importers' U.S. shipments of imports from India, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	48,270	73,228	50,549
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	49,567	125,448	185,341
Innerspring	Value	4,057	9,077	5,231
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	4,231	16,419	26,079
Innerspring	Unit value	84	124	103
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	85	131	141
Innerspring	Share of quantity	97.4	58.4	27.3
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	95.9	55.3	20.1
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-12**Mattresses: U.S. importers' U.S. shipments of imports from India, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	***	***	***
Other sizes	Quantity	***	***	***
All sizes	Quantity	49,567	125,448	185,341
Crib/toddler	Value	***	***	***
Twin or larger	Value	***	***	***
Other sizes	Value	***	***	***
All sizes	Value	4,231	16,419	26,079
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	***	***	***
Other sizes	Unit value	***	***	***
All sizes	Unit value	85	131	141
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	***	***	***
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	***	***	***
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-13**Mattresses: U.S. importers' U.S. shipments of imports from Indonesia, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	***	***	***
Innerspring	Value	***	***	***
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	***	***	***
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	***	***	***
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-14**Mattresses: U.S. importers' U.S. shipments of imports from Indonesia, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	***	***	***
Other sizes	Quantity	***	***	***
All sizes	Quantity	***	***	***
Crib/toddler	Value	***	***	***
Twin or larger	Value	***	***	***
Other sizes	Value	***	***	***
All sizes	Value	***	***	***
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	***	***	***
Other sizes	Unit value	***	***	***
All sizes	Unit value	***	***	***
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	***	***	***
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	***	***	***
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-15**Mattresses: U.S. importers' U.S. shipments of imports from Italy, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	148,428	70,698	26,350
Hybrid	Quantity	***	***	***
All inner materials	Quantity	247,694	130,829	113,404
Innerspring	Value	***	***	***
Non-innerspring	Value	18,453	16,749	9,400
Hybrid	Value	***	***	***
All inner materials	Value	32,911	25,384	15,846
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	124	237	357
Hybrid	Unit value	***	***	***
All inner materials	Unit value	133	194	140
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	59.9	54.0	23.2
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	56.1	66.0	59.3
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-16**Mattresses: U.S. importers' U.S. shipments of imports from Italy, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	***	***	***
Other sizes	Quantity	***	***	***
All sizes	Quantity	247,694	130,829	113,404
Crib/toddler	Value	***	***	***
Twin or larger	Value	***	***	***
Other sizes	Value	***	***	***
All sizes	Value	32,911	25,384	15,846
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	***	***	***
Other sizes	Unit value	***	***	***
All sizes	Unit value	133	194	140
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	***	***	***
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	***	***	***
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-17**Mattresses: U.S. importers' U.S. shipments of imports from Kosovo, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	***	***	***
Innerspring	Value	***	***	***
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	***	***	***
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	***	***	***
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-18
Mattresses: U.S. importers' U.S. shipments of imports from Kosovo, by size and period

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	***	***	***
Other sizes	Quantity	***	***	***
All sizes	Quantity	***	***	***
Crib/toddler	Value	***	***	***
Twin or larger	Value	***	***	***
Other sizes	Value	***	***	***
All sizes	Value	***	***	***
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	***	***	***
Other sizes	Unit value	***	***	***
All sizes	Unit value	***	***	***
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	***	***	***
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	***	***	***
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-19**Mattresses: U.S. importers' U.S. shipments of imports from Mexico, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	1,237,451	1,416,887	1,659,743
Hybrid	Quantity	***	***	***
All inner materials	Quantity	2,183,862	2,452,064	3,105,863
Innerspring	Value	***	***	***
Non-innerspring	Value	116,229	162,199	210,724
Hybrid	Value	***	***	***
All inner materials	Value	216,647	298,340	363,461
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	94	114	127
Hybrid	Unit value	***	***	***
All inner materials	Unit value	99	122	117
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	56.7	57.8	53.4
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	53.6	54.4	58.0
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-20
Mattresses: U.S. importers' U.S. shipments of imports from Mexico, by size and period

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	911,830	1,105,063	1,842,085
Other sizes	Quantity	***	***	***
All sizes	Quantity	2,183,862	2,452,064	3,105,863
Crib/toddler	Value	***	***	***
Twin or larger	Value	97,366	147,943	200,963
Other sizes	Value	***	***	***
All sizes	Value	216,647	298,340	363,461
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	107	134	109
Other sizes	Unit value	***	***	***
All sizes	Unit value	99	122	117
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	41.8	45.1	59.3
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	44.9	49.6	55.3
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-21**Mattresses: U.S. importers' U.S. shipments of imports from Philippines, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	***	***	***
Innerspring	Value	***	***	***
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	***	***	***
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	***	***	***
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-22**Mattresses: U.S. importers' U.S. shipments of imports from Philippines, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	***	***	***
Other sizes	Quantity	***	***	***
All sizes	Quantity	***	***	***
Crib/toddler	Value	***	***	***
Twin or larger	Value	***	***	***
Other sizes	Value	***	***	***
All sizes	Value	***	***	***
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	***	***	***
Other sizes	Unit value	***	***	***
All sizes	Unit value	***	***	***
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	***	***	***
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	***	***	***
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-23**Mattresses: U.S. importers' U.S. shipments of imports from Poland, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	***	***	***
Innerspring	Value	***	***	***
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	***	***	***
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	***	***	***
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-24**Mattresses: U.S. importers' U.S. shipments of imports from Poland, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	***	***	***
Other sizes	Quantity	***	***	***
All sizes	Quantity	***	***	***
Crib/toddler	Value	***	***	***
Twin or larger	Value	***	***	***
Other sizes	Value	***	***	***
All sizes	Value	***	***	***
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	***	***	***
Other sizes	Unit value	***	***	***
All sizes	Unit value	***	***	***
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	***	***	***
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	***	***	***
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-25**Mattresses: U.S. importers' U.S. shipments of imports from Slovenia, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	***	***	***
Innerspring	Value	***	***	***
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	***	***	***
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	***	***	***
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-26**Mattresses: U.S. importers' U.S. shipments of imports from Slovenia, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	***	***	***
Other sizes	Quantity	***	***	***
All sizes	Quantity	***	***	***
Crib/toddler	Value	***	***	***
Twin or larger	Value	***	***	***
Other sizes	Value	***	***	***
All sizes	Value	***	***	***
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	***	***	***
Other sizes	Unit value	***	***	***
All sizes	Unit value	***	***	***
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	***	***	***
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	***	***	***
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-27**Mattresses: U.S. importers' U.S. shipments of imports from Spain, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	***	***	***
Innerspring	Value	***	***	***
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	***	***	***
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	***	***	***
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-28**Mattresses: U.S. importers' U.S. shipments of imports from Spain, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	***	***	***
Other sizes	Quantity	***	***	***
All sizes	Quantity	***	***	***
Crib/toddler	Value	***	***	***
Twin or larger	Value	***	***	***
Other sizes	Value	***	***	***
All sizes	Value	***	***	***
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	***	***	***
Other sizes	Unit value	***	***	***
All sizes	Unit value	***	***	***
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	***	***	***
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	***	***	***
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-29**Mattresses: U.S. importers' U.S. shipments of imports from Taiwan, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	568,910	468,051	97,565
Hybrid	Quantity	***	***	***
All inner materials	Quantity	686,653	555,623	116,365
Innerspring	Value	***	***	***
Non-innerspring	Value	123,232	103,283	16,311
Hybrid	Value	***	***	***
All inner materials	Value	145,337	121,627	21,111
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	217	221	167
Hybrid	Unit value	***	***	***
All inner materials	Unit value	212	219	181
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	82.9	84.2	83.8
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	84.8	84.9	77.3
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-30
Mattresses: U.S. importers' U.S. shipments of imports from Taiwan, by size and period

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	680,175	538,595	100,317
Other sizes	Quantity	***	***	***
All sizes	Quantity	686,653	555,623	116,365
Crib/toddler	Value	***	***	***
Twin or larger	Value	144,480	119,165	18,237
Other sizes	Value	***	***	***
All sizes	Value	145,337	121,627	21,111
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	212	221	182
Other sizes	Unit value	***	***	***
All sizes	Unit value	212	219	181
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	99.1	96.9	86.2
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	99.4	98.0	86.4
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-31**Mattresses: U.S. importers' U.S. shipments of imports from subject sources, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	8,424,673	8,967,706	10,111,624
Innerspring	Value	***	***	***
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	986,719	1,098,910	1,062,946
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	117	123	105
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-32**Mattresses: U.S. importers' U.S. shipments of imports from subject sources, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	7,091,788	7,485,422	8,721,838
Other sizes	Quantity	***	***	***
All sizes	Quantity	8,424,673	8,967,706	10,111,624
Crib/toddler	Value	***	***	***
Twin or larger	Value	862,511	927,935	881,114
Other sizes	Value	***	***	***
All sizes	Value	986,719	1,098,910	1,062,946
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	122	124	101
Other sizes	Unit value	***	***	***
All sizes	Unit value	117	123	105
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	84.2	83.5	86.3
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	87.4	84.4	82.9
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-33

Mattresses: U.S. importers' U.S. shipments of imports from subject sources less Indonesia, by inner material and period

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	***	***	***
Innerspring	Value	***	***	***
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	***	***	***
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	***	***	***
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-34**Mattresses: U.S. importers' U.S. shipments of imports from subject sources less Indonesia, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	***	***	***
Other sizes	Quantity	***	***	***
All sizes	Quantity	***	***	***
Crib/toddler	Value	***	***	***
Twin or larger	Value	***	***	***
Other sizes	Value	***	***	***
All sizes	Value	***	***	***
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	***	***	***
Other sizes	Unit value	***	***	***
All sizes	Unit value	***	***	***
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	***	***	***
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	***	***	***
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-35**Mattresses: U.S. importers' U.S. shipments of imports from nonsubject sources, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	1,214,979	233,848	173,627
Innerspring	Value	***	***	***
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	152,243	41,007	32,215
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	125	175	186
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-36**Mattresses: U.S. importers' U.S. shipments of imports from nonsubject sources, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	1,008,162	233,294	169,250
Other sizes	Quantity	***	***	***
All sizes	Quantity	1,214,979	233,848	173,627
Crib/toddler	Value	***	***	***
Twin or larger	Value	142,248	40,965	31,936
Other sizes	Value	***	***	***
All sizes	Value	152,243	41,007	32,215
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	141	176	189
Other sizes	Unit value	***	***	***
All sizes	Unit value	125	175	186
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	83.0	99.8	97.5
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	93.4	99.9	99.1
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-37**Mattresses: U.S. importers' U.S. shipments of imports from nonsubject sources plus Indonesia, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	***	***	***
Non-innerspring	Quantity	***	***	***
Hybrid	Quantity	***	***	***
All inner materials	Quantity	***	***	***
Innerspring	Value	***	***	***
Non-innerspring	Value	***	***	***
Hybrid	Value	***	***	***
All inner materials	Value	***	***	***
Innerspring	Unit value	***	***	***
Non-innerspring	Unit value	***	***	***
Hybrid	Unit value	***	***	***
All inner materials	Unit value	***	***	***
Innerspring	Share of quantity	***	***	***
Non-innerspring	Share of quantity	***	***	***
Hybrid	Share of quantity	***	***	***
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	***	***	***
Non-innerspring	Share of value	***	***	***
Hybrid	Share of value	***	***	***
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-38**Mattresses: U.S. importers' U.S. shipments of imports from nonsubject sources plus Indonesia, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	***	***	***
Other sizes	Quantity	***	***	***
All sizes	Quantity	***	***	***
Crib/toddler	Value	***	***	***
Twin or larger	Value	***	***	***
Other sizes	Value	***	***	***
All sizes	Value	***	***	***
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	***	***	***
Other sizes	Unit value	***	***	***
All sizes	Unit value	***	***	***
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	***	***	***
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	***	***	***
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

Table F-39**Mattresses: U.S. importers' U.S. shipments of imports from all sources, by inner material and period**

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

Inner material	Measure	2021	2022	2023
Innerspring	Quantity	1,514,280	1,668,883	2,162,252
Non-innerspring	Quantity	6,176,858	5,843,558	6,646,048
Hybrid	Quantity	1,948,514	1,689,113	1,476,951
All inner materials	Quantity	9,639,652	9,201,554	10,285,251
Innerspring	Value	141,948	156,370	189,713
Non-innerspring	Value	729,467	729,058	703,928
Hybrid	Value	267,547	254,489	201,520
All inner materials	Value	1,138,962	1,139,917	1,095,161
Innerspring	Unit value	94	94	88
Non-innerspring	Unit value	118	125	106
Hybrid	Unit value	137	151	136
All inner materials	Unit value	118	124	106
Innerspring	Share of quantity	15.7	18.1	21.0
Non-innerspring	Share of quantity	64.1	63.5	64.6
Hybrid	Share of quantity	20.2	18.4	14.4
All inner materials	Share of quantity	100.0	100.0	100.0
Innerspring	Share of value	12.5	13.7	17.3
Non-innerspring	Share of value	64.0	64.0	64.3
Hybrid	Share of value	23.5	22.3	18.4
All inner materials	Share of value	100.0	100.0	100.0

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 "---".

Table F-40**Mattresses: U.S. importers' U.S. shipments of imports from all sources, by size and period**

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

Size	Measure	2021	2022	2023
Crib/toddler	Quantity	***	***	***
Twin or larger	Quantity	8,099,950	7,718,716	8,891,088
Other sizes	Quantity	***	***	***
All sizes	Quantity	9,639,652	9,201,554	10,285,251
Crib/toddler	Value	***	***	***
Twin or larger	Value	1,004,759	968,900	913,050
Other sizes	Value	***	***	***
All sizes	Value	1,138,962	1,139,917	1,095,161
Crib/toddler	Unit value	***	***	***
Twin or larger	Unit value	124	126	103
Other sizes	Unit value	***	***	***
All sizes	Unit value	118	124	106
Crib/toddler	Share of quantity	***	***	***
Twin or larger	Share of quantity	84.0	83.9	86.4
Other sizes	Share of quantity	***	***	***
All sizes	Share of quantity	100.0	100.0	100.0
Crib/toddler	Share of value	***	***	***
Twin or larger	Share of value	88.2	85.0	83.4
Other sizes	Share of value	***	***	***
All sizes	Share of value	100.0	100.0	100.0

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 "---".

APPENDIX G

U.S. PRODUCERS' FINANCIAL RESULTS AND CAPACITY DATA BY PACKAGING FORMAT

Detailed information on U.S. producers' financial results and capacity data for mattresses by packaging format (i.e., "Mattress-in-a-box" ("MiB") or "non-MiB" mattresses (also referred to as "flat-packed" mattresses ("FPM"))) is presented in this appendix. These data are presented separately for U.S. firms that produce mattresses that are packaged and shipped as (1) only FPMs ("Solely FPM firms"), (2) primarily FPMs ("Primarily FPM firms"), (3) only MiBs ("Solely MiB firms"), and (4) primarily MiBs ("Primarily MiB firms").

The financial data presented in this appendix at tables G-1 through G-5 were provided by the following U.S. producers of mattresses:

- Solely FPM firms: ***
- Primarily FPM firms: ***
- Solely MiB firms: ***
- Primarily MiB firms: ***

The capacity data presented in this appendix at tables G-6 through G-8 were provided by the following U.S. producers of mattresses:

- Solely FPM firms: ***
- Primarily FPM firms: ***
- Solely MiB firms: ***
- Primarily MiB firms: ***

Table G-1**Mattresses: Results of operations for U.S. producers that solely or primarily ship FPMs, by item and period**

Quantity in units; value in 1,000 dollars; ratios in percent

Item	Measure	2021	2022	2023
Total net sales	Quantity	14,012,099	11,522,602	10,273,885
Total net sales	Value	4,916,435	4,478,207	4,226,519
COGS: Raw materials	Value	2,213,381	2,184,606	1,930,691
COGS: Direct labor	Value	343,127	312,805	288,950
COGS: Other factory	Value	302,959	304,244	378,522
COGS: Total	Value	2,859,467	2,801,655	2,598,163
Gross profit or (loss)	Value	2,056,968	1,676,552	1,628,356
SG&A expenses	Value	1,236,959	1,255,894	1,348,272
Operating income or (loss)	Value	820,009	420,658	280,084
All other expenses / (income)	Value	68,909	146,577	156,046
Net income or (loss)	Value	751,100	274,081	124,038
COGS: Raw materials	Ratio to NS	45.0	48.8	45.7
COGS: Direct labor	Ratio to NS	7.0	7.0	6.8
COGS: Other factory	Ratio to NS	6.2	6.8	9.0
COGS: Total	Ratio to NS	58.2	62.6	61.5
Gross profit	Ratio to NS	41.8	37.4	38.5
SG&A expense	Ratio to NS	25.2	28.0	31.9
Operating income or (loss)	Ratio to NS	16.7	9.4	6.6
Net income or (loss)	Ratio to NS	15.3	6.1	2.9

Table continued.

Table G-1 Continued**Mattresses: Results of operations for U.S. producers that solely or primarily ship FPMs, by item and period**

Share in percent; unit value in dollars per unit

Item	Measure	2021	2022	2023
COGS: Raw materials	Share	77.4	78.0	74.3
COGS: Direct labor	Share	12.0	11.2	11.1
COGS: Other factory	Share	10.6	10.9	14.6
COGS: Total	Share	100.0	100.0	100.0
Total net sales	Unit value	351	389	411
COGS: Raw materials	Unit value	158	190	188
COGS: Direct labor	Unit value	24	27	28
COGS: Other factory	Unit value	22	26	37
COGS: Total	Unit value	204	243	253
Gross profit or (loss)	Unit value	147	146	158
SG&A expenses	Unit value	88	109	131
Operating income or (loss)	Unit value	59	37	27
Net income or (loss)	Unit value	54	24	12

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 G-2

Mattresses: Changes in AUVs between comparison periods for U.S. producers that solely or primarily ship FPMs

Changes in percent

Item	2021-23	2021-22	2022-23
Total net sales	▲ 17.2	▲ 10.8	▲ 5.9
COGS: Raw materials	▲ 19.0	▲ 20.0	▼ (0.9)
COGS: Direct labor	▲ 14.9	▲ 10.9	▲ 3.6
COGS: Other factory	▲ 70.4	▲ 22.1	▲ 39.5
COGS: Total	▲ 23.9	▲ 19.1	▲ 4.0

Table continued.

Table G-2 Continued

Mattresses: Changes in AUVs between comparison periods for U.S. producers that solely or primarily ship FPMs

Changes in dollars per unit

Item	2021-23	2021-22	2022-23
Total net sales	▲ 61	▲ 38	▲ 23
COGS: Raw materials	▲ 30	▲ 32	▼ (2)
COGS: Direct labor	▲ 4	▲ 3	▲ 1
COGS: Other factory	▲ 15	▲ 5	▲ 10
COGS: Total	▲ 49	▲ 39	▲ 10
Gross profit or (loss)	▲ 12	▼ (1)	▲ 13
SG&A expense	▲ 43	▲ 21	▲ 22
Operating income or (loss)	▼ (31)	▼ (22)	▼ (9)
Net income or (loss)	▼ (42)	▼ (30)	▼ (12)

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

Note: Changes shown as "0.0" or "0" represent values greater than zero, but less than "0.05" percent or "0.5" dollars per unit 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 G-3**Mattresses: Results of operations for U.S. producers that solely or primarily ship MiBs, by item and period**

Quantity in units; value in 1,000 dollars; ratios in percent

Item	Measure	2021	2022	2023
Total net sales	Quantity	4,914,311	4,257,081	4,654,022
Total net sales	Value	1,783,906	1,678,046	1,786,275
COGS: Raw materials	Value	856,958	761,625	740,767
COGS: Direct labor	Value	108,138	95,312	102,523
COGS: Other factory	Value	286,951	281,568	259,774
COGS: Total	Value	1,252,047	1,138,505	1,103,064
Gross profit or (loss)	Value	531,859	539,541	683,211
SG&A expenses	Value	428,095	471,598	529,966
Operating income or (loss)	Value	103,764	67,943	153,245
All other expenses / (income)	Value	38,038	126,122	193,394
Net income or (loss)	Value	65,726	(58,179)	(40,149)
COGS: Raw materials	Ratio to NS	48.0	45.4	41.5
COGS: Direct labor	Ratio to NS	6.1	5.7	5.7
COGS: Other factory	Ratio to NS	16.1	16.8	14.5
COGS: Total	Ratio to NS	70.2	67.8	61.8
Gross profit	Ratio to NS	29.8	32.2	38.2
SG&A expense	Ratio to NS	24.0	28.1	29.7
Operating income or (loss)	Ratio to NS	5.8	4.0	8.6
Net income or (loss)	Ratio to NS	3.7	(3.5)	(2.2)

Table continued.

Table G-3 Continued**Mattresses: Results of operations for U.S. producers that solely or primarily ship MiBs, by item and period**

Share in percent; unit value in dollars per unit

Item	Measure	2021	2022	2023
COGS: Raw materials	Share	68.4	66.9	67.2
COGS: Direct labor	Share	8.6	8.4	9.3
COGS: Other factory	Share	22.9	24.7	23.6
COGS: Total	Share	100.0	100.0	100.0
Total net sales	Unit value	363	394	384
COGS: Raw materials	Unit value	174	179	159
COGS: Direct labor	Unit value	22	22	22
COGS: Other factory	Unit value	58	66	56
COGS: Total	Unit value	255	267	237
Gross profit or (loss)	Unit value	108	127	147
SG&A expenses	Unit value	87	111	114
Operating income or (loss)	Unit value	21	16	33
Net income or (loss)	Unit value	13	(14)	(9)

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 G-4

Mattresses: Changes in AUVs between comparison periods, for U.S. producers that solely or primarily ship MiBs

Changes in percent

Item	2021-23	2021-22	2022-23
Total net sales	▲5.7	▲8.6	▼(2.6)
COGS: Raw materials	▼(8.7)	▲2.6	▼(11.0)
COGS: Direct labor	▲0.1	▲1.7	▼(1.6)
COGS: Other factory	▼(4.4)	▲13.3	▼(15.6)
COGS: Total	▼(7.0)	▲5.0	▼(11.4)

Table continued.

Table G-4 Continued

Mattresses: Changes in AUVs between comparison periods, for U.S. producers that solely or primarily ship MiBs

Changes in dollars per unit

Item	2021-23	2021-22	2022-23
Total net sales	▲21	▲31	▼(10)
COGS: Raw materials	▼(15)	▲5	▼(20)
COGS: Direct labor	▲0	▲0	▼(0)
COGS: Other factory	▼(3)	▲8	▼(10)
COGS: Total	▼(18)	▲13	▼(30)
Gross profit or (loss)	▲39	▲19	▲20
SG&A expense	▲27	▲24	▲3
Operating income or (loss)	▲12	▼(5)	▲17
Net income or (loss)	▼(22)	▼(27)	▲5

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

Note: Changes shown as "0.0" or "0" represent values greater than zero, but less than "0.05" percent or "0.5" dollars per unit 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 G-5

Mattresses: U.S. producers' sales, costs/expenses, and profitability: Net sales quantity, by the predominance of their FPM or MiB shipments and period

Net sales quantity

Quantity in units

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	14,012,099	11,522,602	10,273,885
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	4,914,311	4,257,081	4,654,022
All firms	18,926,410	15,779,683	14,927,907

Table continued.

Table G-5 Continued

Mattresses: U.S. producers' sales, costs/expenses, and profitability: Total net sales value, by the predominance of their FPM or MiB shipments and period

Net sales value

Value in 1,000 dollars

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	4,916,435	4,478,207	4,226,519
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	1,783,906	1,678,046	1,786,275
All firms	6,700,341	6,156,253	6,012,794

Table continued.

Table G-5 Continued

Mattresses: U.S. producers' sales, costs/expenses, and profitability: COGS, by the predominance of their FPM or MiB shipments and period

COGS

Value in 1,000 dollars

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	2,859,467	2,801,655	2,598,163
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	1,252,047	1,138,505	1,103,064
All firms	4,111,514	3,940,160	3,701,227

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Gross profit or (loss), by the predominance of their FPM or MiB shipments and period****Gross profit or (loss)**

Value in 1,000 dollars

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	2,056,968	1,676,552	1,628,356
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	531,859	539,541	683,211
All firms	2,588,827	2,216,093	2,311,567

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: SG&A expenses, by the predominance of their FPM or MiB shipments and period****SG&A expenses**

Value in 1,000 dollars

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	1,236,959	1,255,894	1,348,272
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	428,095	471,598	529,966
All firms	1,665,054	1,727,492	1,878,238

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Operating income or (loss), by the predominance of their FPM or MiB shipments and period****Operating income or (loss)**

Value in 1,000 dollars

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	820,009	420,658	280,084
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	103,764	67,943	153,245
All firms	923,773	488,601	433,329

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Net income or (loss), by the predominance of their FPM or MiB shipments and period****Net income or (loss)**

Value in 1,000 dollars

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	751,100	274,081	124,038
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	65,726	(58,179)	(40,149)
All firms	816,826	215,902	83,889

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Ratio of COGS to net sales value, by the predominance of their FPM or MiB shipments and period****COGS to net sales ratio**

Value in 1,000 dollars

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	58.2	62.6	61.5
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	70.2	67.8	61.8
All firms	61.4	64.0	61.6

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Ratio of gross profit or (loss) to net sales value, by the predominance of their FPM or MiB shipments and period****Gross profit or (loss) to net sales ratio**

Ratio in percent

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	41.8	37.4	38.5
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	29.8	32.2	38.2
All firms	38.6	36.0	38.4

Table continued.

Table G-5 Continued

Mattresses: U.S. producers' sales, costs/expenses, and profitability: Ratio of SG&A expenses to net sales value, by the predominance of their FPM or MiB shipments and period

SG&A expenses to net sales ratio

Ratio in percent

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	25.2	28.0	31.9
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	24.0	28.1	29.7
All firms	24.9	28.1	31.2

Table continued.

Table G-5 Continued

Mattresses: U.S. producers' sales, costs/expenses, and profitability: Ratio of operating income or (loss) to net sales value, by the predominance of their FPM or MiB shipments and period

Operating income or (loss) to net sales ratio

Ratio in percent

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	16.7	9.4	6.6
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	5.8	4.0	8.6
All firms	13.8	7.9	7.2

Table continued.

Table G-5 Continued

Mattresses: U.S. producers' sales, costs/expenses, and profitability: Ratio of net income or (loss) to net sales value, by the predominance of their FPM or MiB shipments and period

Net income or (loss) to net sales ratio

Ratio in percent

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	15.3	6.1	2.9
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	3.7	(3.5)	(2.2)
All firms	12.2	3.5	1.4

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Unit net sales value, by the predominance of their FPM or MiB shipments and period****Unit net sales value**

Unit value in dollars per unit

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	351	389	411
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	363	394	384
All firms	354	390	403

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Unit raw material costs, by the predominance of their FPM or MiB shipments and period****Unit raw material costs**

Unit value in dollars per unit

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	158	190	188
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	174	179	159
All firms	162	187	179

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Unit direct labor costs, by the predominance of their FPM or MiB shipments and period****Unit direct labor costs**

Unit value in dollars per unit

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	24	27	28
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	22	22	22
All firms	24	26	26

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Unit other factory costs, by the predominance of their FPM or MiB shipments and period****Unit other factory costs**

Unit value in dollars per unit

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	22	26	37
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	58	66	56
All firms	31	37	43

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Unit COGS, by the predominance of their FPM or MiB shipments and period****Unit COGS**

Unit value in dollars per unit

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	204	243	253
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	255	267	237
All firms	217	250	248

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Unit gross profit or (loss), by the predominance of their FPM or MiB shipments and period****Unit gross profit or (loss)**

Unit value in dollars per unit

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	147	146	158
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	108	127	147
All firms	137	140	155

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Unit SG&A expenses, by the predominance of their FPM or MiB shipments and period****Unit SG&A expenses**

Unit value in dollars per unit

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	88	109	131
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	87	111	114
All firms	88	109	126

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Unit operating income or (loss), by the predominance of their FPM or MiB shipments and period****Unit operating income or (loss)**

Unit value in dollars per unit

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	59	37	27
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	21	16	33
All firms	49	31	29

Table continued.

Table G-5 Continued**Mattresses: U.S. producers' sales, costs/expenses, and profitability: Unit net income or (loss), by the predominance of their FPM or MiB shipments and period****Unit net income or (loss)**

Unit value in dollars per unit

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	54	24	12
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	13	(14)	(9)
All firms	43	14	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 G-6

Mattresses: Installed and practical capacity, production, and utilization on the same equipment as subject production for U.S. producers that solely or primarily ship FPMs, by period

Capacity and production in units; utilization in percent

Item	Measure	2021	2022	2023
Installed overall	Capacity	42,786,014	39,568,109	37,823,898
Installed overall	Production	17,028,715	13,746,624	11,947,130
Installed overall	Utilization	39.8	34.7	31.6
Practical overall	Capacity	23,190,572	20,996,265	19,460,047
Practical overall	Production	17,028,715	13,746,624	11,947,130
Practical overall	Utilization	73.4	65.5	61.4
Practical mattresses	Capacity	20,389,000	18,568,407	17,021,806
Practical mattresses	Production	14,467,335	11,908,840	10,802,262
Practical mattresses	Utilization	71.0	64.1	63.5

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 G-7

Mattresses: Installed and practical capacity, production, and utilization on the same equipment as subject production for U.S. producers that solely or primarily ship MiBs, by period

Capacity and production in units; utilization in percent

Item	Measure	2021	2022	2023
Installed overall	Capacity	10,721,060	13,976,775	14,141,518
Installed overall	Production	5,562,991	4,863,980	5,538,231
Installed overall	Utilization	51.9	34.8	39.2
Practical overall	Capacity	7,155,464	8,168,913	8,627,050
Practical overall	Production	5,562,991	4,863,980	5,538,231
Practical overall	Utilization	77.7	59.5	64.2
Practical mattresses	Capacity	6,488,292	7,164,990	7,618,085
Practical mattresses	Production	4,947,634	4,201,657	4,863,003
Practical mattresses	Utilization	76.3	58.6	63.8

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 G-8**Mattresses: U.S. producers' output: Practical capacity, by the predominance of their FPM or MiB shipments and period**

Capacity in units

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	20,389,000	18,568,407	17,021,806
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	6,488,292	7,164,990	7,618,085
All firms	26,877,292	25,733,397	24,639,891

Table continued.

Table G-8 Continued**Mattresses: U.S. producers' output: Production, by the predominance of their FPM or MiB shipments and period**

Production in units

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	14,467,335	11,908,840	10,802,262
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	4,947,634	4,201,657	4,863,003
All firms	19,414,969	16,110,497	15,665,265

Table continued.

Table G-8 Continued**Mattresses: U.S. producers' output: Capacity utilization, by the predominance of their FPM or MiB shipments and period**

Capacity utilization ratios in percent

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	71.0	64.1	63.5
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	76.3	58.6	63.8
All firms	72.2	62.6	63.6

Table continued.

Table G-8 Continued**Mattresses: U.S. producers' output: Share of production, by the predominance of their FPM or MiB shipments and period**

Share of production in percent

Item	2021	2022	2023
Solely FPM firms	***	***	***
Primarily FPM firms	***	***	***
Solely or primarily FPM firms	74.5	73.9	69.0
Solely MiB firms	***	***	***
Primarily MiB firms	***	***	***
Solely or primarily MiB firms	25.5	26.1	31.0
All firms	100.0	100.0	100.0

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 "---".

