

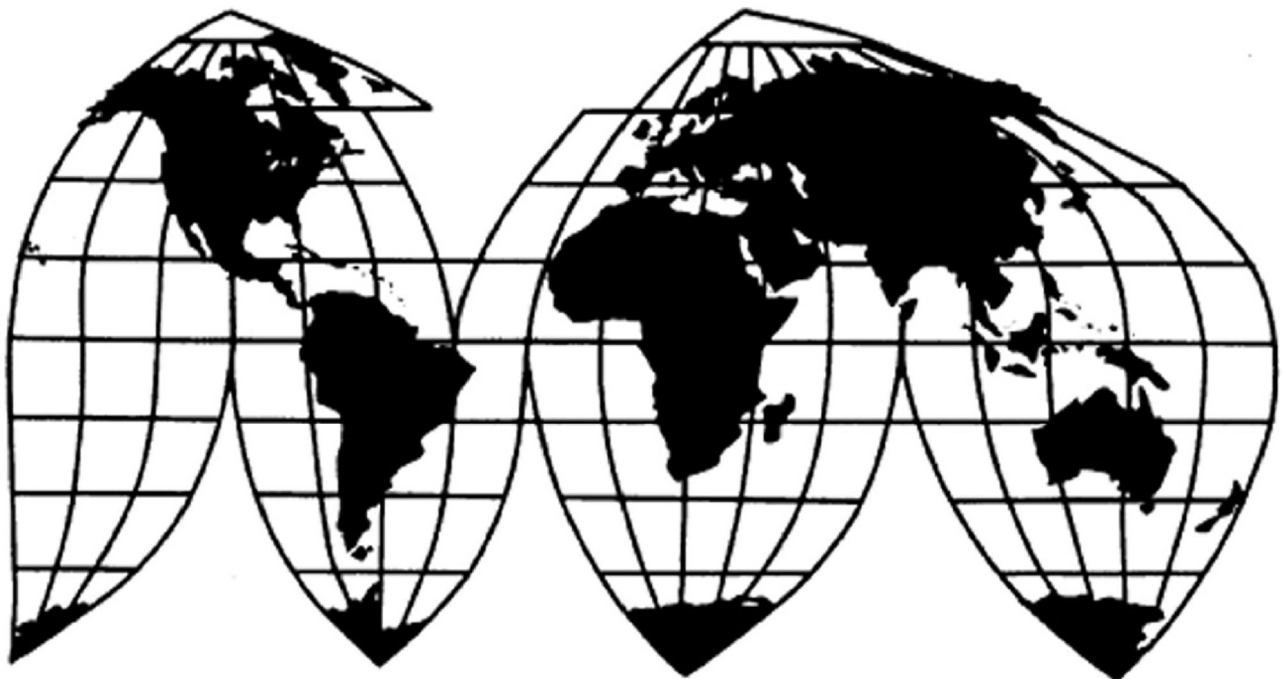
Mattresses from China

Investigation No. 731-TA-1424 (Review)

Publication 5621

May 2025

U.S. International Trade Commission



Washington, DC 20436

U.S. International Trade Commission

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CONTENTS

	Page
Determination	1
Views of the Commission	3
Information obtained in this review	1.1
Background	1.1
The original investigation.....	1.2
Previous and related investigations.....	1.2
Commerce's five-year review	1.4
The product.....	1.4
Commerce's scope	1.4
U.S. tariff treatment.....	1.7
Description and uses.....	1.7
Manufacturing process	1.8
The industry in the United States	1.12
U.S. producers.....	1.12
Recent developments	1.12
U.S. producers' trade and financial data	1.15
Definitions of the domestic like product and domestic industry	1.16
U.S. importers	1.16
U.S. imports.....	1.17
Apparent U.S. consumption and market shares.....	1.18
The industry in China	1.19
Producers in China	1.19
Recent developments	1.19
Exports	1.20
Third-country trade actions	1.20
The global market	1.21

Appendixes

A. <i>Federal Register</i> notices	A.1
B. Responses to the notice of institution	B.1
C. Summary data compiled in prior proceeding.....	C.1
D. Purchaser questionnaire responses	D.1

Note.—Information that would reveal confidential operations of individual firms may not be published. Such information is identified by brackets ([]) in confidential reports and is deleted and replaced with asterisks (***) in public reports. Zeroes, null values, and undefined calculations are suppressed and shown as em dashes (—) in tables. If using a screen reader, we recommend increasing the verbosity setting.

UNITED STATES INTERNATIONAL TRADE COMMISSION

Investigation No. 731-TA-1424 (Review)

Mattresses from China

DETERMINATION

On the basis of the record¹ developed in the subject five-year review, the United States International Trade Commission (“Commission”) determines, pursuant to the Tariff Act of 1930 (“the Act”), that revocation of the antidumping duty order on mattresses from China would be likely to lead to continuation or recurrence of material injury to an industry in the United States within a reasonably foreseeable time.

BACKGROUND

The Commission instituted this review on November 1, 2024 (89 FR 87404) and determined on February 4, 2025, that it would conduct an expedited review (90 FR 11546, March 7, 2025).

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

Views of the Commission

Based on the record in this five-year review, we determine under section 751(c) of the Tariff Act of 1930, as amended (“the Tariff Act”), that revocation of the antidumping duty order on mattresses from China would be likely to lead to continuation or recurrence of material injury to an industry in the United States within a reasonably foreseeable time.

I. Background

Original investigation: The original investigation resulted from a petition filed on September 18, 2018, by a number of domestic producers of mattresses.¹ On October 23, 2019, the Department of Commerce (“Commerce”) determined that imports of mattresses from China were being sold at less than fair value (“LTFV”).² The Commission determined on December 9, 2019, that the domestic industry was materially injured by reason of LTFV imports of mattresses from China.³ On October 23, 2019, Commerce issued an antidumping duty order on mattresses from China.⁴

Current Review: On November 1, 2024, the Commission instituted this first five-year review.⁵ It received one response to the notice of institution from domestic producers of

¹ *Mattresses from China*, Inv. No. 731-TA-1424 (Final), USITC Pub. 5000 (Dec. 2019) at 3 (“*Original Determination*”). Petitioners included Corsicana Mattress Company (“Corsicana”); Elite Comfort Solutions (“Elite”); Future Foam Inc. (“Future Foam”); FXI, Inc. (“FXI”); Innocor, Inc. (“Innocor”); Kolcraft Enterprises Inc. (“Kolcraft”); Leggett & Platt, Incorporated (“Leggett & Platt”); Serta Simmons Bedding, LLC (“Serta Simmons”); and Tempur Sealy International, Inc. (“Tempur Sealy”). *Id.*

² *Mattresses from China: Final Affirmative Determination of Sales at Less Than Fair Value*, 84 Fed. Reg. 56761 (Oct. 23, 2019).

³ *Mattresses from China*, 84 Fed. Reg. 67958 (Dec. 12, 2019). The Commission also found that imports subject to Commerce’s critical circumstances determination were not likely to undermine seriously the remedial effect of the order on China.

⁴ *Mattresses from China: Antidumping Duty Order*, 84 Fed. Reg. 68395 (Dec. 16, 2019).

⁵ *Mattresses from China; Institution of Five-Year Review*, 89 Fed. Reg. 87404 (Nov. 1, 2024).

mattresses, including Brooklyn Bedding LLC; Carpenter Company; Corsicana; Future Foam; FXI; Kolcraft; Leggett & Platt; Serta Simmons; Southerland Inc.; and Tempur Sealy; as well as the International Brotherhood of Teamsters and the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO (together, “domestic interested parties”).⁶ No respondent interested party responded to the notice of institution or participated in this review. On February 4, 2025, the Commission determined that the domestic interested party group response to its notice of institution was adequate and that the respondent interested party group response was inadequate.⁷ The Commission did not find any circumstances that would warrant conducting a full review and thus determined that it would conduct an expedited review.⁸ On April 17, 2025, the domestic interested parties filed comments with the Commission pursuant to Commission rule 207.62(d) regarding the determination the Commission should reach, arguing for an affirmative determination.⁹

U.S. industry data are based on information submitted by the domestic interested parties in their response to the notice of institution, which is estimated to have accounted for approximately *** percent of domestic production of mattresses in 2023, and data reported by responding domestic producers in a recent investigation of mattresses, *Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan* (“Mattresses

⁶ Domestic Interested Parties’ Response to the Notice of Institution, EDIS Doc. 838335 (Dec. 2, 2024) (“Domestic Interested Parties’ Response”) at 1.

⁷ Explanation of Commission Determination on Adequacy, EDIS Doc. 842973 (Feb. 10, 2025).

⁸ Explanation of Commission Determination on Adequacy, EDIS Doc. 842973 (Feb. 10, 2025).

⁹ Domestic Interested Parties’ Final Comments, EDIS Doc. 848914 (April 17, 2025).

III”), which accounted for a large majority of domestic mattress production in 2023.¹⁰ U.S. import data and related information are based on Commerce’s official import statistics.¹¹ Foreign industry data and related information are based on information from the original investigation, as well as information submitted by the domestic interested parties in this review and publicly available information, such as Global Trade Atlas (“GTA”) data, gathered by the Commission.¹² One U.S. purchaser of mattresses, ***, responded to the Commission’s adequacy phase questionnaire.¹³

II. Domestic Like Product and Industry

A. Domestic Like Product

In making its determination under section 751(c) of the Tariff Act, the Commission defines the “domestic like product” and the “industry.”¹⁴ The Tariff Act defines “domestic like product” as “a product which is like, or in the absence of like, most similar in characteristics and

¹⁰ Domestic Interested Parties’ Response at 18; Confidential Report, INV-XX-007, EDIS Doc. 841593 (Jan. 23, 2025) (“CR”); Public Report, *Mattresses from China*, Inv. No. 731-TA-1424 (Review), USITC Pub. 5621 (May 2025) (“PR”), at 1.12, Table 1.4. The scope of the final phase investigation of mattresses from Bosnia and Herzegovina, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan did not differ materially in substance from the scope of the order on mattresses from China subject to the current review. *Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan*, Inv. Nos. 731-TA-1629-1631, 1633, 1636-1638, and 1640 (Final), USITC Pub. 5520 (June 2024), at 13.

¹¹ CR/PR at Table 1.5. Official import statistics are based on HTS statistical reporting numbers 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095. *Id.*

¹² CR/PR at 1.19-1.21. GTA data are based on HS subheadings 9404.21 and 9404.29, which are basket categories that may contain products outside the scope of this review. *Id.* at 1.20.

¹³ CR/PR at D.3.

¹⁴ 19 U.S.C. § 1677(4)(A).

uses with, the article subject to an investigation under this subtitle.”¹⁵ The Commission’s practice in five-year reviews is to examine the domestic like product definition from the original investigation and consider whether the record indicates any reason to revisit the prior findings.¹⁶

Commerce has defined the imported merchandise within the scope of the order under review as follows:

The products covered by this order 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 may also 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 this order is restricted to only “adult mattresses” and “youth mattresses.” “Adult mattresses” have a width exceeding 35 inches, a length exceeding 72 inches, and a depth exceeding 3 inches on a nominal basis. Such mattresses are frequently described as “twin,” “extra-long twin,” “full,” “queen,” “king,” or “California king” mattresses. “Youth mattresses” have a width exceeding 27 inches, a length exceeding 51 inches, and a depth exceeding 1 inch (crib mattresses have a depth of 6 inches or less from edge to edge) on a nominal basis. Such mattresses are typically described as “crib,” “toddler,” or “youth” mattresses. All adult and youth mattresses are included regardless of actual size description.

¹⁵ 19 U.S.C. § 1677(10); *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); *Timken Co. v. United States*, 913 F. Supp. 580, 584 (Ct. Int’l Trade 1996); *Torrington Co. v. United States*, 747 F. Supp. 744, 748-49 (Ct. Int’l Trade 1990), *aff’d*, 938 F.2d 1278 (Fed. Cir. 1991); *see also* S. Rep. No. 249, 96th Cong., 1st Sess. 90-91 (1979).

¹⁶ *See, e.g., Internal Combustion Industrial Forklift Trucks from Japan*, Inv. No. 731-TA-377 (Second Review), USITC Pub. 3831 at 8-9 (Dec. 2005); *Crawfish Tail Meat from China*, Inv. No. 731-TA-752 (Review), USITC Pub. 3614 at 4 (July 2003); *Steel Concrete Reinforcing Bar from Turkey*, Inv. No. 731-TA-745 (Review), USITC Pub. 3577 at 4 (Feb. 2003).

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

Mattresses covered by the scope of this order 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 this order 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 that filler material or components are integrated into the design and construction of, and inseparable from, the furniture framing. Such furniture may, and without limitation, be commonly referred to as “convertible sofas,” “sofa beds,” “sofa chaise sleepers,” “futons,” “ottoman sleepers” or a like description.

Further, also excluded from the scope of this order are any products covered by the existing antidumping duty order on uncovered innerspring units. *See Uncovered*

Innerspring Units from the People's Republic of China: Notice of Antidumping Duty Order, 74 FR 7661 (February 19, 2009).

Additionally, also excluded from the scope of this order 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 this order are currently properly classifiable under Harmonized Tariff Schedule for the United States (HTSUS) subheadings: 9404.21.0010, 9404.21.0013, 9404.29.1005, 9404.29.1013, 9404.29.9085, and 9404.29.9087. Products subject to this order may also enter under HTSUS subheadings: 9404.21.0095, 9404.29.1095, 9404.29.9095, 9401.40.0000, and 9401.90.5081. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise subject to this investigation is dispositive.¹⁷

Mattresses are defined by the industry as a resilient material or combination of materials generally enclosed by ticking that is intended or promoted for sleeping upon by people.¹⁸ Adult mattresses are produced in standard lengths and widths corresponding to the size descriptors twin, twin XL, full, queen, king, and California king, and youth mattresses are produced in standard dimensions corresponding to the size descriptors crib, toddler, and youth.¹⁹ Adult mattresses can be 12 to 18 inches in depth, while youth mattresses are required to be no more than 6 inches deep.²⁰ In terms of construction, mattresses generally consist of (1) a core, which provides the main support system of the mattress; (2) upholstery material

¹⁷ *Mattresses from the People's Republic of China: Final Results of the Expedited Sunset Review of the Antidumping Duty Order*, 90 Fed. Reg. 9074 (Feb. 6, 2025) (“*Final Results*”) and accompanying *Issues and Decision Memorandum for the Final Results of the Expedited Sunset Review of the Antidumping Duty Order on Mattresses from the People's Republic of China* (“*Issues and Decision Memorandum*”), A-570-092 (Sunset Review), EDIS Doc. 849399 (Jan. 30, 2025) at 2-4.

¹⁸ CR/PR at 1.7.

¹⁹ CR/PR at 1.8.

²⁰ *Original Determination*, USITC Pub. 5000, at 7.

surrounding the core; and (3) ticking, which is the cover or outermost layer of fabric or other material enclosing the core and any upholstery.²¹

The U.S. mattress market encompasses a large variety of mattresses.²² Depending upon the composition of their cores, mattresses can be characterized as innerspring, non-innerspring, and hybrid mattresses.²³ Innerspring mattresses have a core made of densely packed rows of metal springs, sometimes individually wrapped, surrounded by upholstery and covered in ticking.²⁴ 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.²⁵ Hybrid mattresses have a core combining metal springs and one or more layers of foam surrounded by upholstery and covered in ticking.²⁶ All three types of mattresses may be packaged for storage and transport as a flat-packed mattress (“FPM”), in the configuration used for sleeping, or compressed, rolled, and boxed as a mattress-in-a-box (“MiB”).²⁷ Most MiB mattresses are made of foam.²⁸ Mattresses can also vary according to spring quality, foam density and type, upholstery and ticking quality, and special design features.²⁹

²¹ CR/PR at 1.7-1.9.

²² CR/PR at 1.7-1.8.

²³ CR/PR at 1.7-1.9.

²⁴ CR/PR at 1.8-1.9.

²⁵ CR/PR at 1.10.

²⁶ CR/PR at 1.8-1.9.

²⁷ *Original Determination*, USITC Pub. 5000, at 8.

²⁸ *Original Determination*, USITC Pub. 5000, at 8.

²⁹ *Original Determination*, USITC Pub. 5000, at 8.

In the original investigation, the Commission defined a single domestic like product consisting of all mattresses, coextensive with the scope.³⁰

In the current review, the domestic interested parties agree with the Commission's definition of the domestic like product from the original investigation.³¹ The record does not contain any new information suggesting that the pertinent product characteristics and uses of mattresses have changed since the original investigation so as to warrant revisiting the Commission's domestic like product definition. Consequently, we again define a single domestic like product consisting of all mattresses, coextensive with Commerce's scope.

B. Domestic Industry

Section 771(4)(A) of the Tariff Act defines the relevant industry 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."³² In defining the domestic industry, the Commission's general practice has been to include in the industry producers of all domestic production of the like product, whether toll-produced, captively consumed, or sold in the domestic merchant market.

³⁰ *Original Determination*, USITC Pub. 5000, at 9. In its preliminary determinations, the Commission had defined a single domestic like product coextensive with the scope based upon the preponderance of similarities between in-scope mattresses in terms of physical characteristics and uses; channels of distribution; manufacturing facilities, production employees and, to some extent, production processes; and producer and customer perceptions. *Id.* at 9 n. 27. The Commission also found that in-scope mattresses generally differed from out-of-scope futons, air mattresses, and waterbeds. *Id.* Finding no new information or argument on the record of the final phase of the investigation that would warrant a different result, the Commission again defined a single domestic like product coextensive with the scope. *Id.* at 9.

³¹ Domestic Interested Parties' Response at 19.

³² 19 U.S.C. § 1677(4)(A). The definitions in 19 U.S.C. § 1677 are applicable to the entire subtitle containing the antidumping duty laws, including 19 U.S.C. §§ 1675 and 1675a. *See* 19 U.S.C. § 1677.

The Commission 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.³³ Exclusion of such a producer is within the Commission's discretion based upon the facts presented in each investigation.³⁴

In the original investigation, *** imported subject merchandise during the period of investigation ("POI"), and *** met the definition of a related party based on its affiliation with a Chinese producer and exporter of subject merchandise.³⁵ The Commission found that appropriate circumstances existed to exclude *** but not *** from the domestic industry.³⁶

³³ 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).

³⁴ The primary factors the Commission has examined in deciding whether appropriate circumstances exist to exclude a related party include the following:

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

³⁵ *Confidential Views of the Commission*, EDIS Doc. 839305, at 11-12 ("*Confidential Original Determination*").

³⁶ *Confidential Original Determination* at 12. With respect to ***, the Commission concluded that each firm's primary interest was in the importation of subject merchandise, rather than in domestic production. *Id.* at 13-14, 17. Accordingly, the Commission concluded that appropriate circumstances existed to exclude *** from the domestic industry. *Id.* With respect to ***, the Commission found that appropriate circumstances did not exist to exclude it from the domestic industry because *** primary interest was in domestic production rather than importation. *Id.* at 16.

Thus, the Commission defined the domestic industry to include all domestic producers of mattresses except for ***.³⁷

In the current review, the domestic interested parties agree with the Commission's definition of the domestic industry from the original investigation.³⁸ While recognizing that the Commission excluded some firms under the related parties provision in the original investigation, the domestic interested parties state that they currently lack adequate information regarding whether any other U.S. producers may qualify as related parties.³⁹

Domestic Interested Parties identify *** as importers of subject merchandise.⁴⁰ However, because *** did not respond to the notice of institution, the record does not contain information on their imports, nor information necessary to assess whether appropriate circumstances exist for their exclusion from the domestic industry or any data concerning their domestic production operations that could be excluded from industry data.⁴¹ Accordingly, consistent with our definition of the domestic like product, we define the domestic industry as consisting of all U.S. producers of mattresses.

³⁷ *Confidential Original Determination* at 17.

³⁸ *Confidential Original Determination* at 17.

³⁹ Domestic Interested Parties' Response at 19-20. Domestic interested parties did not import subject merchandise, stated that they are not related to any importers or exporters of subject merchandise, and identified no other domestic producers that might qualify for possible exclusion under the related parties provision, other than importers of subject merchandise ***. *Id.* at 17, Exhibit 1.

⁴⁰ Domestic Interested Parties' Response at Exhibit 1.

⁴¹ *** was excluded from the domestic industry under the related parties provision during the original investigation but *** has closed its operations. CR/PR at Table 1.3. *** was also excluded during the original investigation but is no longer a U.S. producer of subject merchandise. Domestic Interested Parties' Response at Exhibit 1. As discussed above, while *** was considered for exclusion as an importer of subject merchandise during the original investigation, it is no longer an importer of subject merchandise. Domestic Interested Parties' Response at 17, Exhibit 1. The Commission did not exclude any U.S. producers from the domestic industry pursuant to the related parties provision in Mattresses III. CR/PR at Table 1.4 Note.

III. Revocation of the Antidumping Duty Order Would Likely Lead to Continuation or Recurrence of Material Injury Within a Reasonably Foreseeable Time

A. Legal Standards

In a five-year review conducted under section 751(c) of the Tariff Act, Commerce will revoke an antidumping duty order unless: (1) it makes a determination that dumping or subsidization is likely to continue or recur and (2) the Commission makes a determination that revocation of the antidumping duty order “would be likely to lead to continuation or recurrence of material injury within a reasonably foreseeable time.”⁴² The SAA states that “under the likelihood standard, the Commission will engage in a counterfactual analysis; it must decide the likely impact in the reasonably foreseeable future of an important change in the status quo – the revocation or termination of a proceeding and the elimination of its restraining effects on volumes and prices of imports.”⁴³ Thus, the likelihood standard is prospective in nature.⁴⁴ The U.S. Court of International Trade has found that “likely,” as used in the five-year review provisions of the Act, means “probable,” and the Commission applies that standard in five-year reviews.⁴⁵

⁴² 19 U.S.C. § 1675a(a).

⁴³ SAA at 883-84. The SAA states that “{t}he likelihood of injury standard applies regardless of the nature of the Commission’s original determination (material injury, threat of material injury, or material retardation of an industry). Likewise, the standard applies to suspended investigations that were never completed.” *Id.* at 883.

⁴⁴ While the SAA states that “a separate determination regarding current material injury is not necessary,” it indicates that “the Commission may consider relevant factors such as current and likely continued depressed shipment levels and current and likely continued {sic} prices for the domestic like product in the U.S. market in making its determination of the likelihood of continuation or recurrence of material injury if the order is revoked.” SAA at 884.

⁴⁵ See *NMB Singapore Ltd. v. United States*, 288 F. Supp. 2d 1306, 1352 (Ct. Int’l Trade 2003) (“‘likely’ means probable within the context of 19 U.S.C. § 1675(c) and 19 U.S.C. § 1675a(a)”), *aff’d* (Continued...)

The statute states that “the Commission shall consider that the effects of revocation or termination may not be imminent, but may manifest themselves only over a longer period of time.”⁴⁶ According to the SAA, a “‘reasonably foreseeable time’ will vary from case-to-case, but normally will exceed the ‘imminent’ timeframe applicable in a threat of injury analysis in original investigations.”⁴⁷

Although the standard in a five-year review is not the same as the standard applied in an original investigation, it contains some of the same fundamental elements. The statute provides that the Commission is to “consider the likely volume, price effect, and impact of imports of the subject merchandise on the industry if the orders are revoked or the suspended investigation is terminated.”⁴⁸ It directs the Commission to take into account its prior injury determination, whether any improvement in the state of the industry is related to the order or the suspension agreement under review, whether the industry is vulnerable to material injury if an order is revoked or a suspension agreement is terminated, and any findings by Commerce

mem., 140 Fed. Appx. 268 (Fed. Cir. 2005); *Nippon Steel Corp. v. United States*, 26 CIT 1416, 1419 (2002) (same); *Usinor Industeel, S.A. v. United States*, 26 CIT 1402, 1404 nn.3, 6 (2002) (“more likely than not” standard is “consistent with the court’s opinion;” “the court has not interpreted ‘likely’ to imply any particular degree of ‘certainty’”); *Indorama Chemicals (Thailand) Ltd. v. United States*, 26 CIT 1059, 1070 (2002) (“standard is based on a likelihood of continuation or recurrence of injury, not a certainty”); *Usinor v. United States*, 26 CIT 767, 794 (2002) (“‘likely’ is tantamount to ‘probable,’ not merely ‘possible’”).

⁴⁶ 19 U.S.C. § 1675a(a)(5).

⁴⁷ SAA at 887. Among the factors that the Commission should consider in this regard are “the fungibility or differentiation within the product in question, the level of substitutability between the imported and domestic products, the channels of distribution used, the methods of contracting (such as spot sales or long-term contracts), and lead times for delivery of goods, as well as other factors that may only manifest themselves in the longer term, such as planned investment and the shifting of production facilities.” *Id.*

⁴⁸ 19 U.S.C. § 1675a(a)(1).

regarding duty absorption pursuant to 19 U.S.C. § 1675(a)(4).⁴⁹ The statute further provides that the presence or absence of any factor that the Commission is required to consider shall not necessarily give decisive guidance with respect to the Commission's determination.⁵⁰

In evaluating the likely volume of imports of subject merchandise if an order under review is revoked and/or a suspended investigation is terminated, the Commission is directed to consider whether the likely volume of imports would be significant either in absolute terms or relative to production or consumption in the United States.⁵¹ In doing so, the Commission must consider "all relevant economic factors," including four enumerated factors: (1) any likely increase in production capacity or existing unused production capacity in the exporting country; (2) existing inventories of the subject merchandise, or likely increases in inventories; (3) the existence of barriers to the importation of the subject merchandise into countries other than the United States; and (4) 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.⁵²

In evaluating the likely price effects of subject imports if an order under review is revoked and/or a suspended investigation is terminated, the Commission is directed to consider whether there is likely to be significant underselling by the subject imports as

⁴⁹ 19 U.S.C. § 1675a(a)(1). Commerce has not issued any duty absorption findings with respect to mattresses from China. *Final Results*, 90 Fed. Reg. 9074 and accompanying *Issues and Decision Memorandum*, A-570-092, (Sunset Reviews), EDIS Doc. 849399 (Jan. 30, 2025) at 6.

⁵⁰ 19 U.S.C. § 1675a(a)(5). Although the Commission must consider all factors, no one factor is necessarily dispositive. SAA at 886.

⁵¹ 19 U.S.C. § 1675a(a)(2).

⁵² 19 U.S.C. § 1675a(a)(2)(A-D).

compared to the domestic like product and whether the subject imports are likely to enter the United States at prices that otherwise would have a significant depressing or suppressing effect on the price of the domestic like product.⁵³

In evaluating the likely impact of imports of subject merchandise if an order under review is revoked and/or a suspended investigation is terminated, the Commission is directed to consider all relevant economic factors that are likely to have a bearing on the state of the industry in the United States, including but not limited to the following: (1) likely declines in output, sales, market share, profits, productivity, return on investments, and utilization of capacity; (2) likely negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital, and investment; and (3) likely negative effects on the existing development and production efforts of the industry, including efforts to develop a derivative or more advanced version of the domestic like product.⁵⁴ All relevant economic factors are to be considered within the context of the business cycle and the conditions of competition that are distinctive to the industry. As instructed by the statute, we have considered the extent to which any improvement in the state of the domestic industry is related to the order under review and whether the industry is vulnerable to material injury upon revocation.⁵⁵

⁵³ See 19 U.S.C. § 1675a(a)(3). The SAA states that “{c}onsistent with its practice in investigations, in considering the likely price effects of imports in the event of revocation and termination, the Commission may rely on circumstantial, as well as direct, evidence of the adverse effects of unfairly traded imports on domestic prices.” SAA at 886.

⁵⁴ 19 U.S.C. § 1675a(a)(4).

⁵⁵ The SAA states that in assessing whether the domestic industry is vulnerable to injury if the order is revoked, 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 may also demonstrate that an industry is facing difficulties from a variety of sources and is vulnerable to dumped or subsidized imports.” SAA at 885.

No respondent interested party participated in this expedited review. The record, therefore, contains limited new information with respect to the mattress industry in China. There also is limited information on the mattress market in the United States during the period of review (“POR”). Accordingly, for our determination, we rely as appropriate on the facts available from the original investigation, and the limited new information on the record in this first five-year review.

B. Conditions of Competition and the Business Cycle

In evaluating the likely impact of the subject imports on the domestic industry if an order is revoked, the statute directs the Commission to consider all relevant economic factors “within the context of the business cycle and conditions of competition that are distinctive to the affected industry.”⁵⁶ The following conditions of competition inform our determinations.

1. Demand Conditions

Original Investigation. In the original investigation, the Commission found that mattress demand was driven by housing activity, interest rates, gross domestic product growth, and consumer sentiment, and that demand increased throughout the POI.⁵⁷ Apparent U.S. consumption of mattresses increased from *** units in 2016 to *** units in 2017 and *** units in 2018, a level *** percent higher than in 2016, and was *** units in interim 2019, compared to *** units in interim 2018.⁵⁸

⁵⁶ 19 U.S.C. § 1675a(a)(4).

⁵⁷ *Original Determination*, USITC Pub. 5000, at 17.

⁵⁸ *Confidential Original Determination* at 22.

During the POI, demand trends varied for different types of mattresses.⁵⁹ Most responding domestic producers and importers and a plurality of responding purchasers reported increasing demand for foam and hybrid mattresses.⁶⁰ Apparent U.S. consumption of foam mattresses increased by *** percent between 2016 and 2018 and was *** percent higher in interim 2019 compared to interim 2018.⁶¹ Apparent U.S. consumption of hybrid mattresses increased by *** percent between 2016 and 2018 and was *** percent higher in interim 2019 than in interim 2018.⁶²

Demand for innerspring mattresses followed a different trend, with a majority of responding domestic producers reporting declining demand, and a plurality of responding importers and purchasers reporting no change in demand.⁶³ Apparent U.S. consumption of innerspring mattresses declined *** percent between 2016 and 2018 and was 6.7 percent lower in interim 2019 than in interim 2018.⁶⁴

Demand trends were also different for mattresses packaged as MiBs and FPMs.⁶⁵ Most responding domestic producers, importers, and purchasers reported that demand for MiBs increased during the POI.⁶⁶ Apparent U.S. consumption of MiBs increased *** percent between 2016 and 2018 and was *** percent higher in interim 2019 than in interim 2018.⁶⁷ A majority

⁵⁹ *Confidential Original Determination* at 22.

⁶⁰ *Confidential Original Determination* at 22.

⁶¹ *Confidential Original Determination* at 22.

⁶² *Confidential Original Determination* at 22.

⁶³ *Confidential Original Determination* at 22-23.

⁶⁴ *Confidential Original Determination* at 23.

⁶⁵ *Confidential Original Determination* at 23.

⁶⁶ *Confidential Original Determination* at 23.

⁶⁷ *Confidential Original Determination* at 23.

of responding domestic producers reported no change in demand for FPMs, with majorities of responding importers and purchasers reporting either no change or fluctuations in demand for these mattresses.⁶⁸ Apparent U.S. consumption of FPMs declined *** percent between 2016 and 2018 and was *** percent lower in interim 2019 than in interim 2018.⁶⁹

Current Review. The information available in the current review indicates that U.S. demand for mattresses continues to depend on housing starts, GDP growth, and consumer sentiment.⁷⁰ According to domestic interested parties, demand for mattresses increased during the COVID-19 pandemic but declined more recently as housing starts and existing home sales slowed, with recent downward fluctuations in apparent U.S. consumption.⁷¹ Apparent U.S. consumption was 31.4 million units in 2023, up from *** units in 2018.⁷²

2. Supply Conditions

Original Investigation. In the original investigation, the Commission found that the U.S. market for mattresses was served primarily by domestic producers, followed by subject imports, and then nonsubject imports.⁷³ The domestic industry's share of apparent U.S. consumption declined from *** percent in 2016 to *** percent in 2018.⁷⁴

The Commission also found that, although 29 responding domestic producers reported producing mattresses in the United States, the nine petitioners (Corsicana, Elite, Future Foam, FXI, Innocor, Kolcraft, Leggett & Platt, Serta Simmons, and Tempur Sealy) accounted for ***

⁶⁸ *Confidential Original Determination* at 23.

⁶⁹ *Confidential Original Determination* at 23.

⁷⁰ Domestic Interested Parties' Response at 19.

⁷¹ Domestic Interested Parties' Response at 19.

⁷² CR/PR at Table 1.6

⁷³ *Original Determination*, USITC Pub. 5000, at 19.

⁷⁴ *Confidential Original Determination* at 23-24.

percent of domestic production in 2018, with the two largest domestic producers, Serta Simmons and Tempur Sealy, accounting for *** percent.⁷⁵ In 2018, the domestic industry had a capacity of *** mattresses and a capacity utilization rate of *** percent.⁷⁶

The Commission found that during the POI the domestic industry made commercial U.S. shipments of all types of mattresses, including innerspring, foam, and hybrid, packaged as both FPMs and MiBs.⁷⁷ Twenty of 28 responding domestic producers reported U.S. shipments of multiple types of mattresses.⁷⁸

The Commission found that subject imports supplied *** percent of apparent U.S. consumption in 2016, which increased to *** percent in 2018.⁷⁹ Chinese producers *** were the largest suppliers of subject imports to the U.S. market and together accounted for *** percent of reported exports of mattresses from China to the United States in 2018.⁸⁰ The largest importers of mattresses from China were ***, which collectively accounted for *** percent of reported subject imports in 2018.⁸¹ Importers made commercial U.S. shipments of all types of mattresses during the POI, including innerspring, foam, and hybrid mattresses, packaged as both FPMs and MiBs.⁸² The Commission found that most subject import shipments

⁷⁵ *Confidential Original Determination* at 24.

⁷⁶ *Confidential Original Determination* at 24.

⁷⁷ *Confidential Original Determination* at 24-25.

⁷⁸ *Confidential Original Determination* at 25.

⁷⁹ *Confidential Original Determination* at 25.

⁸⁰ *Confidential Original Determination* at 25.

⁸¹ *Confidential Original Determination* at 25.

⁸² *Confidential Original Determination* at 25.

consisted of mattresses packaged as MiBs, which increased irregularly as a percentage of subject import shipments from 82.4 percent in 2016 to 95.7 percent in 2018.⁸³

Finally, the Commission explained that nonsubject imports had a small but increasing presence in the U.S. market during the POI, reaching *** percent of apparent U.S. consumption in 2018.⁸⁴ According to official import statistics, the largest nonsubject source of mattresses during the POI was Mexico and nonsubject sources reported most frequently by responding importers were Vietnam, Thailand, Indonesia, Cambodia, Malaysia, Serbia, and Taiwan.⁸⁵

Current Review. In 2023, the majority of apparent U.S. consumption was satisfied by nonsubject imports, followed by the domestic industry and subject imports.⁸⁶

The domestic industry accounted for 48.0 percent of apparent U.S. consumption in 2023.⁸⁷ According to the domestic interested parties, there have been no appreciable changes to the U.S. market since 2018.⁸⁸ The domestic interested parties assert that in 2023, the domestic industry remained the largest source of supply in the U.S. market, although its share continued to decline “as foreign producers country-hopped to avoid duties.”⁸⁹ There have been numerous changes to the domestic industry since the original investigation, including capital investments, plant openings, plant closings, and consolidations.⁹⁰

⁸³ Confidential Original Determination at 25.

⁸⁴ Confidential Original Determination at 25-26.

⁸⁵ Confidential Original Determination at 26.

⁸⁶ CR/PR at Table 1.6.

⁸⁷ CR/PR at Table 1.6.

⁸⁸ Domestic Interested Parties’ Response at 18.

⁸⁹ Domestic Interested Parties’ Response at 18-19.

⁹⁰ These changes are detailed at CR/PR at Table 1.3.

Subject imports accounted for 0.9 percent of apparent U.S. consumption in 2023, and nonsubject imports accounted for 51.1 percent.⁹¹ The primary country sources of nonsubject imports in 2023 were Indonesia, Mexico, and Taiwan.⁹²

The dramatic increase in nonsubject imports following imposition of the order on mattresses from China resulted in two subsequent antidumping and countervailing duty investigations of mattresses from major sources of nonsubject imports, as well as a countervailing duty investigation with respect to China. In its final affirmative determinations for the investigation of mattresses from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam in 2021, the Commission found that as mattress imports from China declined in the U.S. market following imposition of the order currently under review, they were quickly replaced by increasing mattress imports from those countries.⁹³ After the imposition of orders on mattress imports from Cambodia, China, Indonesia, Malaysia, Serbia, Thailand, Turkey, and Vietnam, imports from those sources sharply declined as aggregated imports from Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan increased.⁹⁴ In 2024, the Commission made affirmative determinations with respect to mattresses from those countries and orders were imposed.⁹⁵ In both cases, the Commission found that Chinese producers had responded to the orders by

⁹¹ CR/PR at Table 1.6.

⁹² CR/PR at Table 1.5.

⁹³ *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 (May 2021) (“*Mattresses II*”) at 8-9.

⁹⁴ CR/PR at Table 1.2; *Mattresses III*, USITC Pub. 5520 at 40-41 and Table IV-2.

⁹⁵ CR/PR at Table 1.2.

shifting their production of mattresses to nonsubject countries so as to continue exports to the United States.⁹⁶

3. Substitutability and Other Conditions

Original Investigation. In the original investigation, the Commission found that there was a moderately high degree of substitutability between domestically produced mattresses and subject imports and that price was an important factor in purchasing decisions although non-price factors were also important.⁹⁷ As the Commission explained, most responding domestic producers, importers, and purchasers reported that subject imports are always or frequently interchangeable with domestically produced mattresses.⁹⁸ Most responding purchasers also reported that domestic producers and subject imports always or usually met minimum quality specifications.⁹⁹ Most responding purchasers reported that domestically produced mattresses were comparable to subject imports in terms of 23 of 25 purchasing factors.¹⁰⁰

The Commission also found that, consistent with purchasers' responses regarding delivery time, domestic producers reported shorter lead times, on average, than importers of mattresses from China did.¹⁰¹ The Commission also explained that most market participants reported that the U.S. mattress market changed since January 2016, with increased sales of MiBs and direct-to-consumer sales over the internet, and the record showed that this shift in

⁹⁶ See *Mattresses III*, USITC Pub. 5520 at 41; *Mattresses II*, USITC Pub. 5191 at 31.

⁹⁷ *Original Determination*, USITC Pub. 5000, at 21, 22.

⁹⁸ *Original Determination*, USITC Pub. 5000, at 21.

⁹⁹ *Original Determination*, USITC Pub. 5000, at 21.

¹⁰⁰ *Original Determination*, USITC Pub. 5000, at 21.

¹⁰¹ *Original Determination*, USITC Pub. 5000, at 21.

the market was initiated by sellers of domestic mattresses.¹⁰² The Commission also found that, notwithstanding these changes in the U.S. mattress market, both domestic producers and importers of subject merchandise shipped the full range of mattress types during the POI.¹⁰³ Although a large and increasing proportion of subject import shipments consisted of MiBs during the POI, the Commission explained, these shipments differed from domestic industry shipments of FPMs only in terms of packaging, and otherwise consisted of the same types of mattresses shipped by the domestic industry.¹⁰⁴ The Commission also noted that the domestic industry shipped large and increasing volumes of MiBs during the period, including 2.0 million units in 2018.¹⁰⁵

The Commission found that price was the most often cited top-three purchasing factor,¹⁰⁶ and that most responding purchasers ranked price as a very important purchasing factor.¹⁰⁷ Although a slightly greater number of responding purchasers rated five non-price factors as very important, price was the only factor that no responding purchaser rated as not important.¹⁰⁸ The Commission explained that significant numbers of responding domestic producers, importers, and purchasers reported that differences other than price are never, or only sometimes, significant when purchasers choose between subject imports and domestically produced mattresses.¹⁰⁹

¹⁰² *Original Determination*, USITC Pub. 5000, at 22.

¹⁰³ *Original Determination*, USITC Pub. 5000, at 22.

¹⁰⁴ *Original Determination*, USITC Pub. 5000, at 22.

¹⁰⁵ *Original Determination*, USITC Pub. 5000, at 22.

¹⁰⁶ *Original Determination*, USITC Pub. 5000, at 22.

¹⁰⁷ *Original Determination*, USITC Pub. 5000, at 22.

¹⁰⁸ *Original Determination*, USITC Pub. 5000, at 22.

¹⁰⁹ *Original Determination*, USITC Pub. 5000, at 22-23.

The Commission also found that domestic producers and importers of subject merchandise shipped mattresses through the same channels of distribution during the POI, primarily to retailers.¹¹⁰ In particular, both domestic producers and importers of subject merchandise made a substantial proportion of their U.S. shipments to third party retailers, including brick and mortar stores, direct to consumer/internet, and omni-channel retailers, during the POI.¹¹¹ All of the ten largest responding purchasers, which accounted for *** percent of reported purchases during the 2016-18 period, reported purchasing both domestically produced mattresses and subject imports, with seven reporting substantial purchases of mattresses from both sources.¹¹²

The Commission also found that brick and mortar retail stores remained a viable way to sell mattresses, notwithstanding increasing sales of mattresses over the internet during the POI.¹¹³ More than two-thirds of domestically produced mattresses (*** percent) and nearly one-third of subject imports (*** percent) were shipped to brick and mortar retailers in 2018.¹¹⁴ The Commission concluded that captive retailers, third-party retailers, online retailers, and brick and mortar retailers all competed for sales to consumers at the retail level, which ultimately drove sales at the wholesale level.

The Commission also found that the domestic industry's raw material costs generally increased during the POI.¹¹⁵ The vast majority of responding domestic producers reported that

¹¹⁰ *Original Determination*, USITC Pub. 5000, at 23.

¹¹¹ *Confidential Original Determination* at 29.

¹¹² *Confidential Original Determination* at 30.

¹¹³ *Original Determination*, USITC Pub. 5000, at 23.

¹¹⁴ *Confidential Original Determination* at 30.

¹¹⁵ *Original Determination*, USITC Pub. 5000, at 24.

raw material prices for innersprings and foam had increased since January 2016, and over half reported that raw material prices for upholstery and other raw materials had increased as well.¹¹⁶ The Commission also noted that the price of wire rod used to produce springs for innerspring and hybrid mattresses increased irregularly during the POI, ending the period substantially higher than in 2016.¹¹⁷

Current Review. The record in this review contains no new information to indicate that the degree of substitutability between the domestic like product and subject imports or the importance of price in purchasing decisions has changed since the original investigation. The domestic interested parties contend that the U.S. market for mattresses remains highly price sensitive because of the substitutable nature of domestic and subject mattresses.¹¹⁸ Accordingly, we again find that there is a moderately high degree of substitutability between the domestic like product and subject imports, and that price remains an important factor in purchasing decisions.

Effective September 24, 2018, mattresses originating in China were subject to an additional 10 percent ad valorem duty under section 301 of the Trade Act of 1974, which increased to 25 percent on January 1, 2019.¹¹⁹ As a result of the 2021 countervailing duty order, mattresses originating in China are presently subject to a deposit requirement for estimated countervailing duty rates of 97.78 percent *ad valorem*.¹²⁰

¹¹⁶ *Original Determination*, USITC Pub. 5000, at 24-25.

¹¹⁷ *Original Determination*, USITC Pub. 5000, at 25.

¹¹⁸ Domestic Interested Parties' Response at 13.

¹¹⁹ CR/PR at 1.7.

¹²⁰ *Mattresses from the People's Republic of China: Countervailing Duty Order*, 86 Fed. Reg. 26,453 (Dep't Commerce May 14, 2021).

C. Likely Volume of Subject Imports

Original Investigation. In the original investigation, the Commission found that the volume of subject imports and the increase in that volume was significant both in absolute terms and relative to consumption in the United States.¹²¹ Subject imports increased from 3.8 million units in 2016 to 7.2 million units in 2017 and 8.4 million units in 2018, a level 221 percent above that of 2016. They were nine percent lower in interim 2019, at 2.9 million units, than in interim 2018, at 3.2 million units.¹²² As a share of apparent U.S. consumption, subject imports increased from *** percent in 2016 to *** percent in 2017 and *** percent in 2018, an increase of *** percentage points; this increase was at the expense of the domestic industry, whose market share declined *** percentage points over the same period.¹²³ Subject import market share was *** percent in interim 2019, compared to *** percent in interim 2018; the domestic industry's market share was *** percent in interim 2019, down from *** percent in interim 2018.¹²⁴

Current Review. The information available indicates that the order has had a restraining effect on the volume of subject imports. Subject imports declined irregularly from 2019 to 2023, decreasing from 3.5 million units in 2019 to 148,801 units in 2020 and then increasing to 197,755 units in 2021; 235,484 units in 2022; and 284,249 units in 2023.¹²⁵ Subject imports

¹²¹ *Original Determination*, USITC Pub. 5000, at 25.

¹²² *Original Determination*, USITC Pub. 5000, at 25.

¹²³ *Confidential Original Determination* at 35.

¹²⁴ *Confidential Original Determination* at 33.

¹²⁵ CR/PR at Table 1.5.

accounted for 0.9 percent of apparent U.S. consumption in 2023, compared to *** percent in 2018.¹²⁶

The record in this expedited review contains limited information on the subject industry in China. Nonetheless, the information available indicates that subject producers have the ability and incentive to export significant volumes of subject merchandise to the U.S. market if the orders were revoked.

The information available indicates that the subject industry remains large. Domestic interested parties identified 53 possible producers of mattresses in China.¹²⁷ There is no information on the record indicating that the subject industry has reduced its capacity since the original investigation, when responding subject producers reported capacity of 8.9 million units in 2018 and excess capacity of 1.4 million units.¹²⁸ Indeed, the domestic interested parties assert that the Chinese mattress industry will grow 8.2 percent annually during the 2024-2029 period, based on an estimate from Mordor Intelligence that the Chinese mattress market will grow from \$15.5 billion in 2024 to \$23.3 billion by 2029.¹²⁹

The information available also indicates that the subject producers remain large exporters. According to GTA data concerning articles of bedding, a category that includes mattresses and out-of-scope products, Chinese exports of such merchandise were \$1.1 billion in 2023.¹³⁰ These data also indicate that China was the world's largest exporter of such

¹²⁶ CR/PR at Table 1.6.

¹²⁷ Domestic Interested Parties' Response at Exhibit 1.

¹²⁸ Confidential Investigation Staff Report, INV-RR-116 (Nov. 5, 2019), EDIS Doc. 839299, at Table VII-3.

¹²⁹ Domestic Interested Parties' Response at 10.

¹³⁰ CR/PR at Table 1.8.

merchandise throughout the current POR.¹³¹ UN Comtrade data submitted by domestic interested parties indicate that subject producers have exported mattresses valued at \$6.6 billion since 2018.¹³²

The information available also indicates that the U.S. market remains attractive to subject producers in China. Subject imports maintained a presence in the U.S. market throughout the POR while under the restraining effect of the order, with a quantity of 284,249 units and accounting for 0.9 percent of the quantity of apparent U.S. consumption in 2023, thereby retaining customers and distribution networks.¹³³ GTA data show that the United States was China's top export destination for articles of bedding, including mattresses and out-of-scope products, in every year of the 2019-2023 period, with the exception of 2020 when it was the second largest export destination.¹³⁴ Numerous Chinese producers shifted their production of mattresses to third countries to continue serving the U.S. market after imposition of the order, as discussed in section III.B.2 above, indicating that they remain highly interested in the U.S. market, and would likely resume exports from China after revocation. In addition, antidumping duties imposed by Canada on imports of mattresses from China in November 2022 would make the U.S. market relatively more attractive if the order were revoked.¹³⁵

Given the foregoing, including the significant and increasing volume and market share of subject imports in the original investigation, the continued presence of subject imports in the

¹³¹ CR/PR at Table 1.9.

¹³² Domestic Interested Parties' Response at 11, Exhibit 4.

¹³³ CR/PR at Table 1.6.

¹³⁴ CR/PR at Table

¹³⁵ CR/PR at 1.20.

U.S. market during the POR, the subject industry's large size and exports, and the attractiveness of the U.S. market to subject producers, we find that the volume of subject imports would likely be significant, both in absolute terms and relative to U.S. consumption, if the order were revoked.^{136 137}

D. Likely Price Effects

Original Investigation. In the original investigation, the Commission found that significant subject import underselling had depressed and suppressed prices for the domestic like product to a significant degree.¹³⁸ Subject imports undersold the domestic like product in 90 of 96 quarters, or 94.0 percent of the time, at margins averaging 32.7 percent, and underselling accounting for 96.6 percent of reported subject import sales volume (3,065,779 of 3,174,920 units).¹³⁹ When analyzed separately by packaging type, underselling occurred in 53 of 59 quarters with respect to MiBs at margins averaging 30.9 percent, and in 37 of 37 quarters with respect to FPMs at margins averaging 35.2 percent.¹⁴⁰

¹³⁶ Although imports from China are currently subject to a 25 percent *ad valorem* duty under section 301 of the Trade Act of 1974, and countervailing duties, as discussed in section III.B.3 above, neither the domestic interested parties nor the responding purchaser indicate that these duties would prevent subject imports from entering the U.S. market at significant levels if the order were revoked. *See generally* Domestic Interested Parties' Response; CR/PR at Appendix D. Indeed, these duties did not prevent subject imports from increasing 91.0 percent from 2020 to 2023. CR/PR at Table 1.5. Given the Chinese industry's large capacity and exports, the continued presence of subject imports from China in the U.S. market despite the imposition of section 301 and countervailing duties, and the attractiveness of the U.S. market, we find that the section 301 and countervailing duties would not likely prevent subject imports from China from increasing to significant levels if the order were revoked.

¹³⁷ The record of this expedited review contains no information on inventories of subject merchandise or the ability of subject producers to product shift.

¹³⁸ *Confidential Original Determination* at 39.

¹³⁹ *Original Determination*, USITC Pub. 5000, at 28.

¹⁴⁰ *Original Determination*, USITC Pub. 5000, at 28.

The Commission found that the average purchase costs of subject imports were lower than domestic sales prices in *** of *** quarterly comparisons, accounting for *** units of mattresses imported directly from China by end users, with an average cost-price differential of *** percent.¹⁴¹ The Commission also noted that 21 of 57 responding purchasers reported purchasing subject imports instead of the domestic like product, 17 of 22 responding purchasers reported that subject import prices were lower than domestic prices, and nine of those 17 purchasers reported that price was a primary reason they switched to subject imports.¹⁴² Based on these considerations, as well as the moderately high degree of substitutability between the domestic like product and subject imports and the importance of price in purchasing decisions, the Commission found that subject import underselling was significant.¹⁴³

The Commission found that subject imports had depressed domestic prices to a significant degree.¹⁴⁴ As the Commission explained, domestic sales prices had declined over the POI with respect to six of ten pricing products, even when demand and production costs had increased, as the volume of low-priced subject imports increased.¹⁴⁵

The Commission also found that subject imports had suppressed domestic prices to a significant degree. Despite the *** percent increase in apparent U.S. consumption of MiBs from 2016 to 2018 and increasing unit raw material costs, the Commission explained, the

¹⁴¹ *Confidential Original Determination* at 36-37.

¹⁴² *Original Determination*, USITC Pub. 5000, at 29.

¹⁴³ *Original Determination*, USITC Pub. 5000, at 29-31.

¹⁴⁴ *Original Determination*, USITC Pub. 5000, at 30.

¹⁴⁵ *Original Determination*, USITC Pub. 5000, at 30.

domestic industry's sales prices declined with respect to four of five MiB pricing products by *** percent to *** percent,¹⁴⁶ causing the industry's COGS to net sales ratio to increase from *** percent in 2016 to *** percent in 2018.¹⁴⁷

Current Review. The record in this expedited review does not contain new product-specific pricing information.

Based on the available information, including the moderately high degree of substitutability between the domestic like product and subject imports, the importance of price in purchasing decisions, and the attractiveness of the U.S. market to subject producers, we find that if the order were revoked, the likely significant volume of subject imports would likely undersell the domestic like product to a significant degree as a means of gaining market share, as occurred in the original investigation. Absent the discipline of the order, the significant volumes of low-priced subject imports would likely take sales and market share from domestic producers and/or force the domestic industry to cut prices or restrain price increases necessary to cover any increasing costs, thereby depressing or suppressing prices for the domestic like product. Consequently, we find that if the order were revoked, significant volumes of subject imports would likely have significant price effects.

¹⁴⁶ *Confidential Original Determination* at 39-40.

¹⁴⁷ *Confidential Original Determination* at 40.

E. Likely Impact¹⁴⁸

Original Investigation. In the original investigation, the Commission found that subject imports had increased significantly, driven by significant underselling, taking sales and market share from the domestic industry and depressing and suppressing prices for the domestic like product.¹⁴⁹ As a result, the Commission found, the industry was unable to capitalize on the substantial increase in apparent U.S. consumption during the POI, and instead suffered declining capacity, production, capacity utilization, employment, U.S. shipments, revenues, financial performance, capital expenditures, and R&D expenses.¹⁵⁰

The Commission rejected respondents' argument that differences in packaging served to insulate the domestic industry from subject import competition. The Commission found that subject imports packaged as MiBs competed with both domestically produced MiBs and FPMs. It also found that, despite distinctions in packaging, there was a moderately high degree of substitutability between subject imports and the domestic like product and that none of the purported differences listed by respondents between mattresses packaged as MiBs and those packaged as FPMs were identified by purchasers as main factors in purchasing decisions.¹⁵¹

The Commission also rejected respondents' argument that subject imports increased to satisfy demand for MiBs that the domestic industry was incapable of supplying because it was

¹⁴⁸ In its expedited review of the antidumping duty order, Commerce determined that revocation of the order would likely result in the continuation or recurrence of dumping with margins of up to 1,731.75 percent. *Final Results*, 90 Fed. Reg. at 9074.

¹⁴⁹ *Original Determination*, USITC Pub. 5000, at 36.

¹⁵⁰ *Original Determinations*, USITC Pub. 5000, at 36. The Commission also found that the significant increase in subject import volume and market share reduced the domestic industry's sales of all types of mattresses, regardless of packaging. *Id.* at 39.

¹⁵¹ *Original Determinations*, USITC Pub. 5000, at 37-38.

“late to the party” with respect to MiBs. The Commission explained that the domestic industry had excess mattress production capacity throughout the POI and increased its capacity for the compression and rolling of mattresses to package them as MiBs. The Commission also explained that the domestic industry had been producing and selling MiBs since 2004 and selling mattresses over the internet since before the POI.¹⁵²

While basing its impact analysis on domestic producers as a whole, the Commission found it instructive that domestic producers that exclusively produced MiBs suffered declining financial performance during the POI despite the *** percent increase in apparent U.S. consumption of MiBs from 2016 to 2018.¹⁵³ That MiB producers suffered a greater decline in their operating income margins over the POI than domestic producers as a whole, the Commission observed, conflicted with respondent’s argument that a shift in demand towards MiBs explained the industry’s declining performance.¹⁵⁴

The Commission also considered whether there were other factors that may have had an impact on the domestic industry during the POI. Noting that nonsubject imports never exceeded *** percent of apparent U.S. consumption during the 2016-18 period, the Commission found that nonsubject imports could not explain the adverse effects of the *** percentage points of market share lost by the domestic industry to subject imports during the period. While recognizing that nonsubject import market share was higher in interim 2019

¹⁵² *Original Determinations*, USITC Pub. 5000, at 40-42.

¹⁵³ *Confidential Original Determination* at 58.

¹⁵⁴ *Original Determinations*, USITC Pub. 5000, at 44.

relative to interim 2018, the Commission noted that it remained far lower than subject import market share.¹⁵⁵

Current Review. The record in this expedited review contains limited information concerning the domestic industry's performance since the original investigation. The available information indicates that the domestic industry's performance in 2023 was mixed relative to that in 2018, the last year examined in the original investigation, with factors such as capacity and production showing improvement but others, including capacity utilization and operating income, declining.¹⁵⁶ In 2023, the domestic industry's capacity was 24.6 million units and its production was 15.7 million units, both higher than in 2018.¹⁵⁷ The domestic industry's capacity utilization rate in 2023, however, was lower than in 2018, at 63.6 percent, as were its U.S. commercial shipments, at 15.1 million units.¹⁵⁸ The industry's share of apparent U.S. consumption in 2023, at 48.0 percent, was lower than in 2018.¹⁵⁹ The industry's net sales value was higher in 2023, at \$6.0 billion, than in 2018, while its operating income, at \$433.3 million, and its ratio of operating income to net sales, at 7.2 percent, were lower than in 2018.¹⁶⁰ This limited information is insufficient for us to make a finding as to whether the domestic industry

¹⁵⁵ *Confidential Original Determination* at 60.

¹⁵⁶ CR/PR at Table 1.4.

¹⁵⁷ CR/PR at Table 1.4. In 2018, the domestic industry's capacity was *** units and its production was *** units. *Id.*

¹⁵⁸ CR/PR at Table 1.4. In 2018, the domestic industry's capacity utilization rate was *** percent and its U.S. shipments were *** units. *Id.*

¹⁵⁹ CR/PR at Table 1.6. The industry's share of apparent U.S. consumption was *** percent in 2018. *Id.*

¹⁶⁰ CR/PR at Table 1.4. In 2018, the industry's net sales were \$***, its operating income was \$***, and its ratio of operating income to net sales was *** percent. *Id.*

is vulnerable to continuation or recurrence of material injury in the event of revocation of the order.

Based on the information available in this review, we find that revocation of the order would likely result in a significant increase in subject import volume that would likely undersell the domestic like product to a significant degree. Given the moderately high degree of substitutability between the domestic like product and subject imports and the importance of price to purchasers, significant volumes of low-priced subject imports would likely capture sales and market share from the domestic industry and/or significantly depress or suppress prices for the domestic like product. The likely significant volume of subject imports and their adverse price effects would likely have a significant adverse impact on the domestic industry's production, shipments, sales, market share, and revenues, which in turn would have a direct adverse impact on the industry's profitability and employment, as well as its ability to raise capital and make and maintain necessary capital investments.

We have also considered the role of factors other than subject imports, including the presence of nonsubject imports. The volume of nonsubject imports increased irregularly during the POR from 9.4 million units in 2019 to 16.0 million units in 2023,¹⁶¹ and accounted for 51.1 percent of apparent U.S. consumption in 2023.¹⁶² As discussed in section III.B.2 above, however, the Commission investigated mattresses imported from major nonsubject sources, found by Commerce to have been dumped and/or subsidized, and made affirmative

¹⁶¹ CR/PR at Table 1.5.

¹⁶² CR/PR at Table 1.6. The domestic interested parties emphasize that Chinese producers have engaged in "country-hopping" to evade duties, exporting mattresses to the United States from related production facilities in other countries. Domestic Interested Parties' Response, at 9-10, 18-19.

determinations in 2021 and 2024.¹⁶³ Given that nonsubject imports from these sources are currently subject to antidumping and/or countervailing duty disciplines, the record provides no indication that the presence of nonsubject imports would prevent subject imports from entering the U.S. market in significant quantities or at injurious prices if the order were revoked. Given the moderately high degree of substitutability of mattresses, regardless of source, and the importance of price to purchasing decisions, the significant increase in low-priced subject imports that is likely after revocation would likely take market share from the domestic industry as well as from nonsubject imports, and/or force domestic producers to lower their prices or forgo price increases in order to retain market share. For these reasons, we find that any future effects of nonsubject imports would be distinct from the likely effects attributable to subject imports and that nonsubject imports would not prevent subject imports from having a significant impact on the domestic industry.

In sum, we conclude that if the antidumping duty order on mattresses from China were revoked, subject imports would likely have a significant impact on the domestic industry within a reasonably foreseeable time.

IV. Conclusion

For the foregoing reasons, we determine that revocation of the antidumping duty order on mattresses from China would be likely to lead to continuation or recurrence of material injury to an industry in the United States within a reasonably foreseeable time.

¹⁶³ CR/PR at Table 1.2.

Information obtained in this review

Background

On November 1, 2024, the U.S. International Trade Commission (“Commission”) gave notice, pursuant to section 751(c) of the Tariff Act of 1930, as amended (“the Act”),¹ that it had instituted a review to determine whether revocation of the antidumping duty order on mattresses from China would likely lead to the continuation or recurrence of material injury to a domestic industry.² All interested parties were requested to respond to this notice by submitting certain information requested by the Commission.³ ⁴ Table 1.1 presents information relating to the background and schedule of this proceeding:

Table 1.1 Mattresses: Information relating to the background and schedule of this proceeding

Effective date	Action
November 1, 2024	Notice of institution by Commission (89 FR 87404, November 1, 2024)
November 4, 2024	Notice of initiation by Commerce (89 FR 87543, November 4, 2024)
February 4, 2025	Commission’s vote on adequacy
February 6, 2025	Commerce’s results of its expedited review
May 15, 2025	Commission’s determination and views

¹ 19 U.S.C. 1675(c).

² 89 FR 87404, November 1, 2024. In accordance with section 751(c) of the Act, the U.S. Department of Commerce (“Commerce”) published a notice of initiation of a five-year review of the subject antidumping duty order. 89 FR 87543, November 4, 2024. Pertinent Federal Register notices are referenced in app. A, and may be found at the Commission’s website (www.usitc.gov).

³ As part of their response to the notice of institution, interested parties were requested to provide company-specific information. Information regarding responses to the notice of institution is presented in app. B. Summary data compiled in the original investigation are presented in app. C.

⁴ Interested parties were also requested to provide a list of three to five leading purchasers in the U.S. market for the domestic like product and the subject merchandise. Presented in app. D are the responses received from purchaser surveys transmitted to the purchasers identified in this proceeding.

The original investigation

The original investigation resulted from a petition filed on September 18, 2018 with Commerce and the Commission by Corsicana Mattress Company, Dallas, Texas; Elite Comfort Solutions, Newnan, Georgia; Future Foam Inc., Council Bluffs, Iowa; FXI, Inc., Media, Pennsylvania; Innocor, Inc., Red Bank, New Jersey; Kolcraft Enterprises Inc., Chicago, Illinois; Leggett & Platt, Incorporated, Carthage, Missouri; Serta Simmons Bedding, LLC, Atlanta, Georgia; and Tempur Sealy International, Inc., Lexington, Kentucky.⁵ On October 23, 2019, Commerce determined that imports of mattresses from China were being sold at less than fair value (“LTFV”).⁶ The Commission determined on December 9, 2019 that the domestic industry was materially injured by reason of LTFV imports of mattresses from China.⁷ On October 23, 2019, Commerce issued its antidumping duty order with final weighted-average dumping margins ranging from 57.03 to 1,731.75 percent.⁸

Previous and related investigations

The Commission has conducted a number of previous import relief investigations on mattresses or similar merchandise e.g. uncovered innerspring units, as presented in table 1.2.

⁵ Mattresses from China, Inv. No. 731-TA-1424 (Final), USITC Publication 5000, December 2019 (“Original publication”), p. 1.1.

⁶ 84 FR 56761, October 23, 2019.

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

⁸ 84 FR 68395, December 16, 2019.

Table 1.2 Mattresses: Previous and related Commission proceedings and current status

Date	Product	Number	Country	ITC original determination	Current status
2004	Uncovered innerspring units	TA-421-5	China	Negative	No China safeguard measure imposed
2007	Uncovered innerspring units	731-TA-1140	China	Affirmative	Ongoing third review
2007	Uncovered innerspring units	731-TA-1141	South Africa	Affirmative	Ongoing third review
2007	Uncovered innerspring units	731-TA-1142	Vietnam	Affirmative	Ongoing third review
2020	Mattresses	701-TA-645	China	Affirmative	Order issued on May 14, 2021
2020	Mattresses	731-TA-1495	Cambodia	Affirmative	Order issued on May 14, 2021
2020	Mattresses	731-TA-1496	Indonesia	Affirmative	Order issued on May 14, 2021
2020	Mattresses	731-TA-1497	Malaysia	Affirmative	Order issued on May 14, 2021
2020	Mattresses	731-TA-1498	Serbia	Affirmative	Order issued on May 14, 2021
2020	Mattresses	731-TA-1499	Thailand	Affirmative	Order issued on May 14, 2021
2020	Mattresses	731-TA-1500	Turkey	Affirmative	Order issued on May 14, 2021
2020	Mattresses	731-TA-1501	Vietnam	Affirmative	Order issued on May 14, 2021
2023	Mattresses	701-TA-693	Indonesia	Terminated	—
2023	Mattresses	731-TA-1629	Bosnia and Herzegovina	Affirmative	Order issued on July 11, 2024
2023	Mattresses	731-TA-1630	Bulgaria	Affirmative	Order issued on July 11, 2024
2023	Mattresses	731-TA-1631	Burma	Affirmative	Order issued on July 11, 2024
2023	Mattresses	731-TA-1632	India	Affirmative	Order issued on September 10, 2024
2023	Mattresses	731-TA-1633	Italy	Affirmative	Order issued on July 11, 2024
2023	Mattresses	731-TA-1634	Kosovo	Affirmative	Order issued on September 10, 2024
2023	Mattresses	731-TA-1635	Mexico	Affirmative	Order issued on September 10, 2024
2023	Mattresses	731-TA-1636	Philippines	Affirmative	Order issued on July 11, 2024
2023	Mattresses	731-TA-1637	Poland	Affirmative	Order issued on July 11, 2024
2023	Mattresses	731-TA-1638	Slovenia	Affirmative	Order issued on July 11, 2024
2023	Mattresses	731-TA-1639	Spain	Affirmative	Order issued on September 10, 2024
2023	Mattresses	731-TA-1640	Taiwan	Affirmative	Order issued on July 11, 2024

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.

Commerce's five-year review

Commerce announced that it would conduct an expedited review with respect to the order on imports of mattresses from China with the intent of issuing the final results of this review based on the facts available not later than March 4, 2025.⁹ Commerce publishes its Issues and Decision Memoranda and its final results concurrently, accessible upon publication at <https://access.trade.gov/public/FRNoticesListLayout.aspx> and subsequently on the Commission's Electronic Document Information System ("EDIS"). Issues and Decision Memoranda contain complete and up-to-date information regarding the background and history of the order, including scope rulings, duty absorption, changed circumstances reviews, and antircumvention, as well as any decisions that may have been pending at the issuance of this report. Any foreign producers/exporters that are not currently subject to the antidumping duty order on imports of mattresses from China are noted in the sections titled "The original investigation" and "U.S. imports," if applicable.

The product

Commerce's scope

Commerce has defined the scope as follows:

The product covered by this order 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 may also 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 this order is restricted to only "adult mattresses" and "youth mattresses." "Adult mattresses" have a width exceeding 35 inches, a length

⁹ Letter from Howard Smith, Acting Director, AD/CVD Operations, Enforcement and Compliance, U.S. Department of Commerce to Nannette Christ, Director of Investigations, December 26, 2024.

exceeding 72 inches, and a depth exceeding 3 inches on a nominal basis. Such mattresses are frequently described as “twin,” “extra-long twin,” “full,” “queen,” “king,” or “California king” mattresses. “Youth mattresses” have a width exceeding 27 inches, a length exceeding 51 inches, and a depth exceeding 1 inch (crib mattresses have a depth of 6 inches or less from edge to edge) on a nominal basis. Such mattresses are typically described as “crib,” “toddler,” or “youth” mattresses. All adult and youth mattresses are included regardless of actual size description.

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 this order 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, daybed 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 this order 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 that filler material or components are integrated into the design and construction of, and inseparable from, the furniture framing. Such furniture may, and without limitation, be commonly referred to as “convertible sofas,” “sofa beds,” “sofa chaise sleepers,” “futons,” “ottoman sleepers” or a like description.

Further, also excluded from the scope of this order are any products covered by the existing antidumping duty order on uncovered innerspring units. See Uncovered Innerspring Units from the People’s Republic of China: Notice of Antidumping Duty Order, 74 FR 7661 (February 19, 2009).

Additionally, also excluded from the scope of this order 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.¹⁰

¹⁰ 84 FR 68395, December 16, 2019.

U.S. tariff treatment

Mattresses are currently imported under Harmonized Tariff Schedule of the United States (“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. 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 9404.29.90.¹¹ Decisions on the tariff classification and treatment of imported goods are within the authority of U.S. Customs and Border Protection.

Effective September 24, 2018, mattresses originating in China were subject to an additional 10 percent ad valorem duty under section 301 of the Trade Act of 1974. The duty increased to 25 percent on January 1, 2019.¹²

Description and uses¹³

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, 14 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,

¹¹ The merchandise subject to this review may also be imported under the following HTS statistical reporting numbers: 9401.41.0000, 9401.49.0000, and 9401.99.9081. USITC, HTS (2025) Basic Edition, Publication 5575, January 2025, pp. 94.3, 94.7, 94.12.

¹² 83 FR 47974, September 21, 2018. See also HTS heading 9903.88.03 and U.S. note 20(f) to subchapter 3 of chapter 99 and related tariff provisions for this duty treatment. USITC, HTS (2025) Basic Edition, USITC Publication 5575, January 2025, pp. 99.3.52.

¹³ Unless otherwise noted, this information is based on Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, Italy, Philippines, Poland, Slovenia, and Taiwan (Final), USITC Publication 5520, June 2024 (“2024 Mattresses publication”), pp. 1.17 to 1.18. The scope of this review and the scope of the 2024 mattresses publication investigations are similar.

¹⁴ Airbeds and waterbeds are excluded from the scope this review.

corner group mattresses, day-bed mattresses, roll-away bed mattresses, high risers, and trundle bed mattresses), or as part of a set-in combination with a mattress foundation.

“Adult mattresses” and “youth mattresses” are covered by the scope of this review. 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.” 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).¹⁵

Mattresses are covered by the scope of this review even if imported without ticking, such as any foam mattresses that are imported without ticking (i.e., the outermost cover).¹⁶ Products covered by this review 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.

Manufacturing process¹⁷

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 and the upholstery materials. The core can be made of innerspring units, foam (e.g., polyurethane,

¹⁵ 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.

¹⁶ Mattresses from China (Final), USITC Publication 5000, December 2019 (“Original publication”), p. 1.11.

¹⁷ Unless otherwise noted the information in this section is based on 2024 Mattresses publication, pp. 1.19 to 1.22.

memory (viscoelastic), latex, or gel), some other resilient fillings, or a combination of the same.¹⁸

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.¹⁹ A typical mattress may contain from 400 to 1,200 coil springs²⁰ and require as much as 2,000 linear feet of steel wire.

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.²¹ 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 1.1). In other instances, a simple “zippered” cover is used, which does not require a flange, hog ring, or tape.

¹⁸ This report will refer to these types of mattresses as “innerspring,” “foam,” and “hybrid,” respectively.

¹⁹ Pocketed innerspring mattresses may also include rows of more tightly wound pocketed cylindrical springs along both sides to provide mattress edge stabilization.

²⁰ Generally, the more coils, the more supportive the mattress.

²¹ 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.

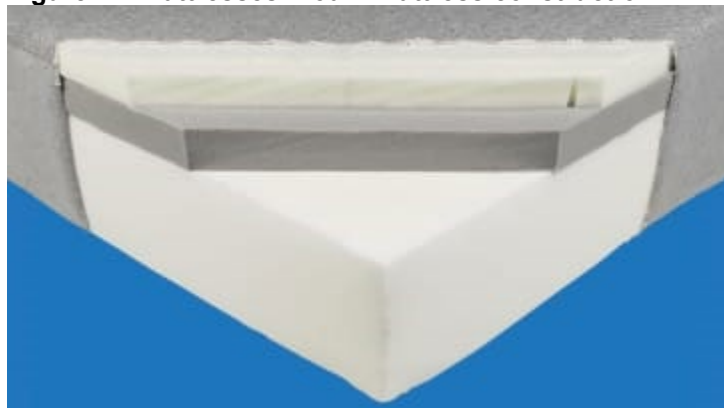
Figure 1.1 Mattresses: Innerspring mattress construction



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 November 7, 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 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 1.2). The foam mattress may then be encased in a fabric “sock” and inserted into the cover (i.e., the ticking).

Figure 1.2 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 November 7, 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. 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.²² 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. 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.

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.

²² 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.

The industry in the United States

U.S. producers

During the final phase of the original investigation, the Commission received U.S. producer questionnaires from 26 firms, which accounted for most of production of mattresses in the United States during 2018.²³

In response to the Commission's notice of institution in this current review, domestic interested parties provided a list of 53 known and currently operating U.S. producers of mattresses. Ten firms providing U.S. industry data in response to the Commission's notice of institution accounted for approximately *** percent of production of mattresses in the United States during 2023.²⁴

Recent developments

Table 1.3 presents events in the U.S. industry since the Commission's original investigation.²⁵

Table 1.3 Mattresses: Developments in the U.S. industry

Item	Firm	Event
Acquisition	Leggett & Platt	In January 2019, Leggett & Platt completed an acquisition of Elite Comfort Solutions.
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	MD Mattress	In December 2023, MD Mattress acquired the Corsicana Bedding factory complex in Texas.
Acquisition	MD Mattress	In December 2023, MD Mattress acquired former United Furniture factory in Archdale, NC.

²³ Original publication, p. 3.1.

²⁴ Domestic interested parties' response to the notice of institution, December 2, 2024, p. 18 and exh. 1.

²⁵ For recent developments, if any, in tariff treatment, please see "U.S. tariff treatment" section.

Item	Firm	Event
Acquisition	Carpenter	In November 2023, Carpenter Co. acquired the flexible foam assets of NCFI.
Acquisition	Tempur Sealy	In May 2023, Tempur Sealy signed an agreement to acquire retailer Mattress Firm. The acquisition is currently being challenged by the FTC.
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.
Merger	FXI Inc	In 2020, FXI merged with Innocor.
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	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.
Consolidations	Purple Innovation	In August 2024, Purple Innovation announced it is closing two manufacturing facilities in Utah and consolidating them into its facility in McDonough, GA.
Divestiture	Tempur Sealy	In September 2024, Tempur Sealy announced plans to sell its Sleep Outfitters subsidiary and numerous Mattress Firm locations to Mattress Warehouse to address FTC anti-trust concerns over the announced Mattress Firm acquisition.
Plant Opening	MLily USA	In January 2020, MLily USA, a unit of China-based Healthcare Co., opened a new manufacturing facility in Winnsboro, SC.
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.
Plant Opening	Leggett & Platt	Elite Comfort Solutions, a subsidiary of Leggett & Platt, opened a new foam pouring plant located in Havre de Grace, MD in January 2024.

Item	Firm	Event
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, IA, and Fredericksburg, VA.
Plant Closing	FXI	In 2023, FXI closed a manufacturing facility in Cornelius, NC.
Plant Closing	Serta Simmons	In 2023, Serta Simmons closed two manufacturing plants located in Waycross, GA, and Windsor Locks, CT.

Source: 2024 Mattresses publication, pp. 3.10 to 3.12; Leggett & Platt, “Leggett & Platt Completes Acquisition Of Elite Comfort Solutions,” January 16, 2019, <https://leggett.gcs-web.com/news-releases/news-release-details/leggett-platt-completes-acquisition-elite-comfort-solutions>; Long O’Mara, “MD Mattress Continues Growth with Acquisition of Former Corsicana Factory,” December 6, 2022, <https://www.furnituretoday.com/mattress-bedding-news/md-mattress-continues-growth-with-acquisition-of-former-corsicana-factory/>; Long O’Mara, “What State Did MD Mattress Pick to Open Its Second Manufacturing Facility?,” December 13, 2023, <https://www.furnituretoday.com/bedding-manufacturers/what-state-did-md-mattress-pick-to-open-its-second-manufacturing-facility/>; Long O’Mara, “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/>; Tempur Sealy International, Inc., “Tempur Sealy Provides Update on Proposed Mattress Firm Acquisition,” September 23, 2024, <https://investor.tempursealy.com/news-releases/news-release-details/tempur-sealy-provides-update-proposed-mattress-firm-acquisition>; Perry, “FXI Completes Its Merger with Innocor,” February 25, 2020, <https://www.furnituretoday.com/bedding-manufacturers/fxi-completes-its-merger-with-innocor/>; Magill, “Mattress Maker Purple to Close 2 Factories,” August 26, 2024, <https://www.manufacturingdive.com/news/purple-innovation-factory-closures-layoffs-utah-georgia/725131/>; Reuters, “Tempur Sealy to Divest More than 100 Stores in Bid to Close \$4 Bln Mattress Firm Deal,” September 23, 2024, <https://www.reuters.com/business/retail-consumer/tempur-sealy-divest-more-than-100-stores-bid-close-4-bln-mattress-firm-deal-2024-09-23/>; Perry, “First U.S. Facility: MLily USA Opens Mattress Factory in S.C.,” January 6, 2020, <https://www.furnituretoday.com/bedding-manufacturers/first-u-s-facility-mlily-usa-opens-mattress-factory-in-s-c/>; Muccigrosso, “Report: FXI Inc. Closing Cornelius NC Plant, 59 Layoffs,” April 27, 2023, <https://www.charlotteobserver.com/news/business/whats-in-store/article274780686.html>.

U.S. producers' trade and financial data

The Commission asked domestic interested parties to provide trade and financial data in their response to the notice of institution in the current five-year review. Table 1.4 presents a compilation of the trade and financial data submitted from all responding U.S. producers in the original investigation and this five-year review.

Table 1.4 Mattresses: Trade and financial data submitted by U.S. producers, by period

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

Item	Measure	2016	2017	2018	2023
Capacity	Quantity	***	***	***	24,639,891
Production	Quantity	***	***	***	15,665,265
Capacity utilization	Ratio	***	***	***	63.6
U.S. shipments	Quantity	***	***	***	15,052,451
U.S. shipments	Value	***	***	***	6,019,584
U.S. shipments	Unit value	***	***	***	400
Net sales	Value	***	***	***	6,012,794
COGS	Value	***	***	***	3,701,227
COGS to net sales	Ratio	***	***	***	61.6
Gross profit or (loss)	Value	***	***	***	2,311,567
SG&A expenses	Value	***	***	***	1,878,238
Operating income or (loss)	Value	***	***	***	433,329
Operating income or (loss) to net sales	Ratio	***	***	***	7.2

Source: For the years 2016 to 2018, data are compiled using questionnaire response data submitted in the Commission's original investigation (table C.4). For completeness, 2023 data presented are from the 2024 Mattresses publication, where 53 U.S. producers accounting for the large majority of U.S. production of mattresses in 2023 provided questionnaire response data, table C.1. For comparison, the aggregate data provided by the ten responding U.S. producers that accounted for *** percent of U.S. production of mattresses in 2023 are as follows: capacity (*** units), production (*** units), capacity utilization (*** percent), U.S. shipments (*** units, \$***, \$*** per unit), COGS (\$***), COGS to net sales (*** percent), gross profit or (loss) (\$***), SG&A expenses (\$***), operating income or (loss) (\$***), operating income or (loss) to net sales (*** percent). Domestic interested parties' response to the notice of institution, December 2, 2024, exh. 1.

Note: For a discussion of data coverage, please see "U.S. producers" section.

Note: In the original investigation, the Commission excluded certain U.S. producers (***) that were related parties from the domestic industry. These producers are excluded from the data presented for 2016 to 2018. Mattresses from China (Final), Confidential Views ("Original confidential views"), pp. 10 to 17. There are no producers' data excluded from the data presented for 2023, as the

Commission did not exclude any U.S. producers from the domestic industry in the 2024 Mattresses investigations covering Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan (2024 Mattresses publication, pp. 15 to 24).

Definitions of the domestic like product and domestic industry

The domestic like product is defined as the domestically produced product or products which are like, or in the absence of like, most similar in characteristics and uses with, the subject merchandise. The domestic industry is defined as the U.S. producers as a whole of the domestic like product, or those producers whose collective output of the domestic like product constitutes a major proportion of the total domestic production of the product. Under the related parties provision, the Commission may exclude a U.S. producer from the domestic industry for purposes of its injury determination if “appropriate circumstances” exist.²⁶

In its original determination, the Commission defined a single domestic like product consisting of all mattresses coextensive with Commerce’s scope and it defined the domestic industry to include all domestic producers of mattresses, with the exception of certain producers (***) that were excluded from the domestic industry as related parties.²⁷

U.S. importers

During the final phase of the original investigation, the Commission received U.S. importer questionnaires from 42 firms, which accounted for most U.S. imports of mattresses from China during 2018.²⁸ Import data presented in the original investigation are based on questionnaire responses.

Although the Commission did not receive responses from any respondent interested parties in this current review, in its response to the Commission’s notice of institution, the domestic interested parties provided a list of 81 potential U.S. importers of mattresses.²⁹

²⁶ Section 771(4)(B) of the Tariff Act of 1930, 19 U.S.C. § 1677(4)(B).

²⁷ 89 FR 87404, November 1, 2024, and Original confidential views, pp. 10 to 17.

²⁸ Original publication, p. 1.4.

²⁹ Domestic interested parties’ response to the notice of institution, December 2, 2024, exh. 1.

U.S. imports

Table 1.5 presents the quantity, value, and unit value of U.S. imports from China as well as the other top sources of U.S. imports (shown in descending order of 2023 imports by quantity).

Table 1.5 Mattresses: U.S. imports, by source and period

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

U.S. imports from	Measure	2019	2020	2021	2022	2023
China (subject)	Quantity	3,466,430	148,801	197,755	235,484	284,249
Indonesia	Quantity	1,626,290	4,072,129	3,743,938	4,425,591	3,915,368
Mexico	Quantity	1,392,905	1,311,342	3,160,582	3,353,045	3,716,762
Taiwan	Quantity	110,980	305,533	1,499,605	1,489,053	1,328,423
All other sources	Quantity	6,246,763	11,148,740	6,059,613	6,012,602	7,058,784
Nonsubject sources	Quantity	9,376,938	16,837,744	14,463,738	15,280,291	16,019,337
All import sources	Quantity	12,843,368	16,986,545	14,661,493	15,515,775	16,303,586
China (subject)	Value	357,536	8,212	5,082	7,594	14,221
Indonesia	Value	179,747	402,739	397,974	464,088	373,427
Mexico	Value	133,914	111,877	291,992	384,312	438,199
Taiwan	Value	12,665	34,283	180,740	172,207	86,860
All other sources	Value	608,487	1,043,916	541,821	578,141	545,826
Nonsubject sources	Value	934,815	1,592,814	1,412,528	1,598,748	1,444,312
All import sources	Value	1,292,349	1,601,026	1,417,610	1,606,343	1,458,533
China (subject)	Unit value	103	55	26	32	50
Indonesia	Unit value	111	99	106	105	95
Mexico	Unit value	96	85	92	115	118
Taiwan	Unit value	114	112	121	116	65
All other sources	Unit value	97	94	89	96	77
Nonsubject sources	Unit value	100	95	98	105	90
All import sources	Unit value	101	94	97	104	89

Source: Compiled from official Commerce 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, accessed December 18, 2024.

Note: Because of rounding, figure may not add to total shown.

Apparent U.S. consumption and market shares

Table 1.6 presents data on U.S. producers' U.S. shipments, U.S. imports, apparent U.S. consumption, and market shares.

Table 1.6 Mattresses: Apparent U.S. consumption and market shares, by source and period

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

Source	Measure	2016	2017	2018	2023
U.S. producers	Quantity	***	***	***	15,052,451
China	Quantity	3,654,001	6,225,331	8,208,049	284,249
Nonsubject sources	Quantity	***	***	***	16,019,337
All import sources	Quantity	***	***	***	16,303,586
Apparent U.S. consumption	Quantity	***	***	***	31,356,037
U.S. producers	Value	***	***	***	6,019,584
China	Value	516,689	846,701	1,274,255	14,221
Nonsubject sources	Value	***	***	***	1,444,312
All import sources	Value	***	***	***	1,458,533
Apparent U.S. consumption	Value	***	***	***	7,478,117
Included producers	Share of quantity	***	***	***	48.0
Excluded producers	Share of quantity	***	***	***	—
All U.S. producers	Share of quantity	***	***	***	48.0
China	Share of quantity	***	***	***	0.9
Nonsubject sources	Share of quantity	***	***	***	51.1
All import sources	Share of quantity	***	***	***	52.0
Included producers	Share of value	***	***	***	80.5
Excluded producers	Share of value	***	***	***	—
All U.S. producers	Share of value	***	***	***	80.5
China	Share of value	***	***	***	0.2
Nonsubject sources	Share of value	***	***	***	19.3
All import sources	Share of value	***	***	***	19.5

Source: For the years 2016 to 2018, data are compiled using questionnaire response data submitted in the Commission's original investigation (table C.4). For the year 2023, U.S. producers' U.S. shipments are compiled from the 2024 Mattresses publication (table C.1) and U.S. imports are compiled using official Commerce statistics 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, accessed November 12, 2024.

Note: Share of quantity is the share of apparent U.S. consumption by quantity in percent; share of value is the share of apparent U.S. consumption by value in percent.

Note: For 2016 to 2018, apparent U.S. consumption is derived from U.S. shipments of imports, rather than U.S. imports.

Note: For a discussion of data coverage, please see "U.S. producers" and "U.S. importers" sections.

The industry in China

Producers in China

During the final phase of the original investigation, the Commission received foreign producer/exporter questionnaires from 13 firms, which accounted for approximately *** percent of production of mattresses in China during 2018, and approximately 59.7 percent of mattresses exports from China to the United States during 2018.³⁰

Although the Commission did not receive responses from any respondent interested parties in this five-year review, the domestic interested parties provided a list of 53 possible producers of mattresses in China.³¹

Recent developments

Table 1.7 presents events in the Chinese industry since the Commission's original investigation.

Table 1.7 Mattresses: Important industry events in China since 2018

Item	Firm	Event
Plant openings	Sealy	In September 2019, Sealy's Wuhan factory opened, its sixth factory in China.

Source: Sealy, "Sealy China," retrieved November 19, 2024, <https://www.sealy.cn/en-us/china.html>.

³⁰ Mattresses from China (Final), Confidential Report, INV-RR-116, November 5, 2019 ("Original confidential report"), p. 7.3.

³¹ Domestic interested parties' response to the notice of institution, December 2, 2024, exh. 1.

Exports

Table 1.8 presents Global Trade Atlas (“GTA”) export data for “articles of bedding,” a category that includes mattresses and out-of-scope products, from China (by export destination in descending order of value for 2023).³²

Table 1.8 Articles of bedding: Value of exports from China by destination and period

Value in 1,000 dollars

Destination market	2019	2020	2021	2022	2023
United States	312,886	162,352	198,085	202,503	187,397
Japan	162,557	176,281	193,749	200,244	166,443
Korea, South	50,385	63,160	86,155	70,203	87,626
Australia	68,357	75,458	77,521	94,245	78,597
United Kingdom	44,602	48,375	48,836	46,159	60,303
Germany	28,743	44,057	65,033	35,418	52,076
Vietnam	32,322	30,437	35,254	32,255	50,467
Malaysia	33,163	20,555	25,713	29,914	37,700
Singapore	17,728	16,617	14,166	36,091	34,516
France	10,593	14,760	17,125	8,921	28,299
All other markets	317,376	295,427	347,508	306,465	298,156
All markets	1,078,711	947,480	1,109,146	1,062,418	1,081,580

Source: Global Trade Information Services, Inc., Global Trade Atlas, HS subheadings 9404.21 and 9404.29, accessed November 12, 2024. These data may be overstated as HS subheadings 9404.21 and 9404.29 may contain products outside the scope of this review.

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

Third-country trade actions

In November 2022, Canada imposed antidumping duties on imports of mattresses from China, with the subject products classified under HS subheadings 9404.21 and 9404.29.³³ These duties range from 23.01 percent to 161.6 percent.

³² 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 this review, 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.

³³ WTO, Trade Remedies Data Portal, Antidumping, “Original Investigation MAT 2022 IN/CN,” November 4, 2022.

The global market

Table 1.9 presents global export data for articles of bedding, a category that includes mattresses and out-of-scope products (by source in descending order of value for 2023).

Table 1.9 Articles of bedding: Value of global exports by country and period

Value in 1,000 dollars

Exporting country	2019	2020	2021	2022	2023
China	1,078,711	947,480	1,109,146	1,062,418	1,081,580
Poland	793,771	736,009	863,531	813,696	785,826
Mexico	139,563	117,384	332,067	405,970	493,343
Indonesia	206,614	298,625	377,305	355,991	328,760
Germany	223,127	223,200	281,300	225,978	259,654
Netherlands	131,926	141,180	194,480	211,774	244,480
Denmark	189,582	220,726	245,229	240,026	240,715
Turkey	176,280	255,390	241,688	214,803	215,386
Portugal	141,857	140,924	208,810	183,386	207,004
Romania	101,361	122,555	184,983	214,042	204,770
All other exporters	2,463,004	2,558,584	2,640,201	2,307,568	2,127,779
All reporting exporters	5,645,795	5,762,058	6,678,739	6,235,652	6,189,297

Source: Global Trade Information Services, Inc., Global Trade Atlas, HS subheadings 9404.21 and 9404.29, accessed November 12, 2024. These data may be overstated as HS subheadings 9404.21 and 9404.29 may contain products outside the scope of this review.

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

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
89 FR 87404 November 1, 2024	Mattresses from China; Institution of a Five-Year Review	https://www.govinfo.gov/content/pkg/FR-2024-11-01/pdf/2024-25107.pdf
89 FR 87543 November 4, 2024	Initiation of Five-Year (Sunset) Reviews	https://www.govinfo.gov/content/pkg/FR-2024-11-04/pdf/2024-25610.pdf

APPENDIX B

RESPONSES TO THE NOTICE OF INSTITUTION

Responses to the Commission’s notice of institution

Individual responses

The Commission received one submission in response to its notice of institution in the subject review. It was filed on behalf of the following entities (collectively referred to herein as “domestic interested parties”):

1. 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, LLC (“Serta Simmons”); Southerland Inc (“Southerland”); and Tempur Sealy International, Inc. (“Tempur Sealy”); domestic producers of mattresses
2. The International Brotherhood of Teamsters (“IBT”), a labor union that represents workers at Serta Simmons’ facilities in Kapolei, Hawaii; Moreno Valley, California; and West Palm Beach, Florida. IBT also represents workers at Tempur Sealy’s facilities in Los Angeles, California; Denver, Colorado; Orlando, Florida; Medina, Ohio; and Kansas City, Kansas.
3. The United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO (“USW”), a labor union that represents workers at Serta Simmons’ facilities in Monroe, Ohio and Moreno Valley, California, and at Tempur Sealy’s facilities in Denver, Colorado; Medina, Ohio; and Kansas City, Kansas.

A complete response to the Commission’s notice of institution requires that the responding interested party submit to the Commission all the information listed in the notice. Responding firms are given an opportunity to remedy or explain deficiencies in their responses and to provide clarifying details where appropriate. A summary of the number of responses and estimates of coverage for each is shown in table B.1.

Table B.1 Mattresses: Summary of responses to the Commission’s notice of institution

Interested party type	Number	Coverage
U.S. producer	10	***%
U.S. labor union	2	***%

Note: The U.S. producer coverage figure presented is the domestic interested parties’ estimate of their share of total U.S. production of mattresses during 2024. Domestic interested parties’ response to the notice of institution, December 2, 2024, p. 18.

Note: The domestic interested parties estimate that the Serta Simmons and Tempur Sealy facilities represented by the IBT labor union accounted for approximately *** percent of total U.S. mattress production in 2023. Similarly, the Serta Simmons and Tempur Sealy facilities represented by the USW labor union accounted for approximately *** percent of total U.S. mattress production in 2023. Domestic interested parties’ supplemental response to the notice of institution, December 16, 2024, pp. 2 to 3.

Party comments on adequacy

The Commission received party comments on the adequacy of responses to the notice of institution and whether the Commission should conduct an expedited or full review from the domestic interested parties. The domestic interested parties request that the Commission conduct an expedited review of the antidumping duty order on mattresses.¹

¹ Domestic interested parties’ comments on adequacy, January 2, 2025, pp. 1 to 2.

Company-specific information

Table B.2 Mattresses: Response checklist for U.S. producers and labor unions

Yes = provided response; no = did not provide a response; NA = not available; not known = information was not known

Item	Brooklyn Bedding	Carpenter	Corsicana	Future Foam	FXI	Kolcraft
Nature of operation	Yes	Yes	Yes	Yes	Yes	Yes
Statement of intent to participate	Yes	Yes	Yes	Yes	Yes	Yes
Statement of likely effects of revoking the order	Yes	Yes	Yes	Yes	Yes	Yes
U.S. producer list	Yes	Yes	Yes	Yes	Yes	Yes
U.S. importer/foreign producer list	Yes	Yes	Yes	Yes	Yes	Yes
List of 3-5 leading purchasers	Yes	Yes	Yes	Yes	Yes	Yes
List of sources for national/regional prices	not known	not known	not known	not known	not known	not known
Trade/financial data	Yes	Yes	Yes	Yes	Yes	Yes
Changes in supply/demand	Yes	Yes	Yes	Yes	Yes	Yes
Complete response	Yes	Yes	Yes	Yes	Yes	Yes

Table continued.

Table B.2 (Continued) Mattresses: Response checklist for U.S. producers and labor unions
Continued

Yes = provided response; no = did not provide a response; NA = not available; not known = information was not known

Item	Leggett & Platt	Serta Simmons	Southerland	Tempur Sealy	IBT	USW
Nature of operation	Yes	Yes	Yes	Yes	Yes	Yes
Statement of intent to participate	Yes	Yes	Yes	Yes	Yes	Yes
Statement of likely effects of revoking the order	Yes	Yes	Yes	Yes	Yes	Yes
U.S. producer list	Yes	Yes	Yes	Yes	Yes	Yes
U.S. importer/foreign producer list	Yes	Yes	Yes	Yes	Yes	Yes
List of 3-5 leading purchasers	Yes	Yes	Yes	Yes	Yes	Yes
List of sources for national/regional prices	not known	not known	not known	not known	not known	not known
Trade/financial data	Yes	Yes	Yes	Yes	Yes	Yes
Changes in supply/demand	Yes	Yes	Yes	Yes	Yes	Yes
Complete response	Yes	Yes	Yes	Yes	Yes	Yes

APPENDIX C

SUMMARY DATA COMPILED IN PRIOR PROCEEDING

Related party exclusion

Table C-4

Mattresses: Summary of data concerning the U.S. market excluding three U.S. producers *, 2016-18, January to June 2018 and January to June 2019**

(Quantity=units; Value=1,000 dollars; Unit values, unit labor costs, and unit expenses=dollars per unit; Period changes=percent--exceptions noted)

	Reported data					Period changes			
	2016	2017	2018	2018	2019	2016-18	2016-17	2017-18	Jan-Jun 2018-19
U.S. consumption quantity:									
Amount.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Producers' share (fn1):									
Included producers.....	***	***	***	***	***	▼***	▼***	▼***	▼***
Excluded producers.....	***	***	***	***	***	▲***	▼***	▲***	▲***
All producers.....	***	***	***	***	***	▼***	▼***	▼***	▼***
Importers' share (fn1):									
China.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Nonsubject sources.....	***	***	***	***	***	▲***	▲***	▲***	▲***
All import sources.....	***	***	***	***	***	▲***	▲***	▲***	▲***
U.S. consumption value:									
Amount.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Producers' share (fn1):									
Included producers.....	***	***	***	***	***	▼***	▼***	▼***	▼***
Excluded producers.....	***	***	***	***	***	▲***	▼***	▲***	▼***
All producers.....	***	***	***	***	***	▼***	▼***	▼***	▼***
Importers' share (fn1):									
China.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Nonsubject sources.....	***	***	***	***	***	▲***	▲***	▲***	▲***
All import sources.....	***	***	***	***	***	▲***	▲***	▲***	▲***
U.S. importers' U.S. shipments of imports from--									
China:									
Quantity.....	3,654,001	6,225,331	8,208,049	3,740,041	3,484,685	▲124.6	▲70.4	▲31.8	▼(6.8)
Value.....	516,689	846,701	1,274,255	562,530	531,840	▲146.6	▲63.9	▲50.5	▼(5.5)
Unit value.....	\$141	\$136	\$155	\$150	\$153	▲9.8	▼(3.8)	▲14.1	▲1.5
Ending inventory quantity.....	784,418	1,796,421	1,934,131	1,287,484	1,333,668	▲146.6	▲129.0	▲7.7	▲3.6
Nonsubject sources:									
Quantity.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Value.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Unit value.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▲***
All import sources:									
Quantity.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Value.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Unit value.....	***	***	***	***	***	▲***	▼***	▲***	▲***
Ending inventory quantity.....	***	***	***	***	***	▲***	▲***	▲***	▲***
U.S. producers':									
Average capacity quantity.....	***	***	***	***	***	▼***	▼***	▼***	▼***
Production quantity.....	***	***	***	***	***	▼***	▼***	▼***	▼***
Capacity utilization (fn1).....	***	***	***	***	***	▼***	▲***	▼***	▼***
U.S. shipments:									
Quantity.....	***	***	***	***	***	▼***	▼***	▼***	▼***
Value.....	***	***	***	***	***	▼***	▲***	▼***	▼***
Unit value.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Channel: Distribution.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Channel: Retail.....	***	***	***	***	***	▼***	▼***	▼***	▼***
Channel: End user.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Export shipments:									
Quantity.....	***	***	***	***	***	▼***	▼***	▼***	▲***
Value.....	***	***	***	***	***	▼***	▼***	▲***	▲***
Unit value.....	***	***	***	***	***	▲***	▲***	▲***	▼***
Ending inventory quantity.....	***	***	***	***	***	▲***	▼***	▲***	▲***
Inventories/total shipments (fn1).....	***	***	***	***	***	▲***	▼***	▲***	▲***
Production workers.....	***	***	***	***	***	▼***	▲***	▼***	▼***
Hours worked (1,000s).....	***	***	***	***	***	▼***	▼***	▼***	▲***
Wages paid (\$1,000).....	***	***	***	***	***	▼***	▲***	▼***	▼***
Hourly wages (dollars per hour).....	***	***	***	***	***	▲***	▲***	▲***	▼***
Productivity (units per 1,000 hours).....	***	***	***	***	***	▼***	▼***	▲***	▼***
Unit labor costs.....	***	***	***	***	***	▲***	▲***	▲***	▲***

Table continued on next page.

Table C-4---Continued

Mattresses: Summary of data concerning the U.S. market excluding three U.S. producers ***, 2016-18, January to June 2018 and January to June 2019

(Quantity=units; Value=1,000 dollars; Unit values, unit labor costs, and unit expenses=dollars per unit; Period changes=percent--exceptions noted)

	Reported data					Period changes			
	Calendar year		January to June			Calendar year		Jan-Jun	
	2016	2017	2018	2018	2019	2016-18	2016-17	2017-18	2018-19
U.S. producers':									
Net sales:									
Quantity.....	***	***	***	***	***	▼***	▼***	▼***	▼***
Value.....	***	***	***	***	***	▼***	▲***	▼***	▼***
Unit value.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Cost of goods sold (COGS).....	***	***	***	***	***	▲***	▲***	▼***	▼***
Gross profit or (loss) (fn2).....	***	***	***	***	***	▼***	▲***	▼***	▼***
SG&A expenses.....	***	***	***	***	***	▼***	▲***	▼***	▼***
Operating income or (loss) (fn2).....	***	***	***	***	***	▼***	▼***	▼***	▼***
Net income or (loss) (fn2).....	***	***	***	***	***	▼***	▼***	▼***	▼***
Capital expenditures.....	***	***	***	***	***	▼***	▲***	▼***	▼***
Unit COGS.....	***	***	***	***	***	▲***	▲***	▲***	▲***
Unit SG&A expenses.....	***	***	***	***	***	▲***	▲***	▼***	▲***
Unit operating income or (loss) (fn2).....	***	***	***	***	***	▼***	▼***	▼***	▲***
Unit net income or (loss) (fn2).....	***	***	***	***	***	▼***	▲***	▼***	▼***
COGS/sales (fn1).....	***	***	***	***	***	▲***	▲***	▲***	▲***
Operating income or (loss)/sales (fn1)....	***	***	***	***	***	▼***	▼***	▼***	▼***
Net income or (loss)/sales (fn1).....	***	***	***	***	***	▼***	▼***	▼***	▼***

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 "---".

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.

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

APPENDIX D

PURCHASER QUESTIONNAIRE RESPONSES

As part of their response to the notice of institution, interested parties were asked to provide a list of three to five leading purchasers in the U.S. market for the domestic like product. A response was received from domestic interested parties, and it provided contact information for the following five firms as top purchasers of mattresses: ***. Purchaser questionnaires were sent to these five firms and one firm (***) submitted a response to the Commission's request for information.

1. Have there been any significant changes in the supply and demand conditions for mattresses that have occurred in the United States or in the market for mattresses in China since December 16, 2019?

Purchaser	Yes / No	Changes that have occurred
***	***	***

2. Do you anticipate any significant changes in the supply and demand conditions for mattresses in the United States or in the market for mattresses in China within a reasonably foreseeable time?

Purchaser	Yes / No	Anticipated changes
***	***	***

