

the final results of this review will be equal to the weighted-average dumping margins established in the final results of this review, except if the rate is less than 0.50 percent and, therefore, *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rate will be zero; (2) for merchandise exported by a company not covered in this review, but covered in a prior segment of the proceeding, the cash deposit rate will be the company-specific rate published for the most recently-completed segment in which it was reviewed; (3) if the exporter is not a firm covered in this review or in the original LTFV investigation, but the producer is, then the cash deposit rate will be the rate established for the most recently-completed segment of this proceeding for the producer of the merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 8.50 percent, the all-others rate established in the LTFV investigation.²⁸ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to the liquidation of the relevant entries during the POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Notification to Interested Parties

Commerce is issuing and publishing these results in accordance with sections 751(a)(1) and 777(i)(1) of the Act, 19 CFR 651.213(d)(3), 19 CFR 351.213(h)(2) and 351.221(b)(4).

Dated: February 05, 2026.

Christopher Abbott,

Deputy Assistant Secretary for Policy and Negotiations, performing the non-exclusive functions and duties of the Assistant Secretary for Enforcement and Compliance.

Appendix I

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the Order
- IV. Rescission of Review, In Part
- V. Discussion of the Methodology
- VI. Currency Conversion
- VII. Recommendation

²⁸ See Order, 85 FR 52547.

Appendix II

List of Companies for Which the Administrative Review Has Been Rescinded

1. GE Indonesia
2. GE Renewable Energy
3. General Electric Indonesia
4. Korindo Wind
5. Nordex SE
6. PT. Siemens Gamesa Renewable Energy

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-455-807]

Mattresses From Poland: Initiation of Circumvention Inquiry on the Antidumping Duty Order

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

SUMMARY: In response to requests from Brooklyn Bedding LLC; Carpenter Company; Future Foam, Inc.; FXI, Inc.; Kolcraft Enterprises Inc.; Leggett & Platt, Incorporated; Serta Simmons Bedding, LLC; Tempur Sealy International, Inc.; the International Brotherhood of Teamsters; and United Steel, Paper, and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO (collectively, the requesters), the U.S. Department of Commerce (Commerce) is initiating a country-wide circumvention inquiry to determine whether components of mattresses from Poland, which are assembled or completed in the United States into mattresses, are circumventing the antidumping duty (AD) order on mattresses from Poland.

DATES: Applicable February 10, 2026.

FOR FURTHER INFORMATION CONTACT: Thomas Martin, AD/CVD Operations, Office II Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-3936.

SUPPLEMENTARY INFORMATION:

Background

On November 18, 2025, pursuant to section 781(a) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.226(h), the requesters filed circumvention inquiry requests alleging that mattresses completed in the United States using components manufactured in Poland are circumventing the Order¹

¹ See *Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, Italy, the Philippines, Poland, Slovenia, and Taiwan: Antidumping Duty Orders*, 89 FR 56851 (July 11, 2024) (Order).

on mattresses from Poland and, accordingly, should be included within the scope of the Order.² On December 18, 2025, we issued a supplemental questionnaire to the requesters,³ and on December 24, 2025, the requesters filed their response to our request for information.⁴ On January 21, 2026, in accordance with 19 CFR 351.226(d)(1)(ii), we extended the deadline for initiation of this circumvention inquiry by 13 days, until February 5, 2026.⁵

Scope of the Order

The merchandise covered by the scope of the Order are mattresses from Poland. For a complete description of the scope of the Order, see the Circumvention Initiation Checklist.⁶

Merchandise Subject to Circumvention Inquiry

This circumvention inquiry covers mattress components exported from Poland and further processed and completed in the United States to produce mattresses.

Initiation of Circumvention Inquiry

Section 351.226(d) of Commerce's regulations states that if Commerce determines that a request for a circumvention inquiry satisfies the requirements of 19 CFR 351.226(c), then Commerce "will accept the request and initiate a circumvention inquiry." Section 351.226(c)(1) of Commerce's regulations, in turn, requires that each circumvention inquiry request allege "that the elements necessary for a circumvention determination under section 781 of the Act exist" and be "accompanied by information reasonably available to the interested party supporting these allegations." The requesters alleged circumvention pursuant to section 781(a) of the Act (*i.e.*, merchandise completed or assembled in the United States).

Section 781(a)(1) of the Act provides that Commerce may find circumvention

² See Requesters' Letter, "Request to Initiate Anti-Circumvention Inquiry With Respect to Imports of Mattress Components from Poland Pursuant to Section 781(a) of the Act" dated November 18, 2025.

³ See Commerce's Letter, "Supplemental Questionnaire," dated December 18, 2025.

⁴ See Requesters' Letter, "Responses to Anti-Circumvention Inquiry Supplemental Questionnaire" dated December 24, 2025. In accordance with 19 CFR 351.226(d)(1)(ii), the requesters' timely response extended the deadline for initiation of this circumvention inquiry by 30 days to January 23, 2026.

⁵ See Memorandum, "Extension of Circumvention Inquiry Initiation Deadline," dated January 21, 2026.

⁶ For a complete description of the scope of the Order, see Checklist, "Mattresses from Poland Order" (Circumvention Initiation Checklist).

of an order when merchandise of the same class or kind subject to the order is completed or assembled in the United States. In conducting a circumvention inquiry, under section 781(a)(1) of the Act, Commerce relies on the following criteria: (A) merchandise sold in the United States is of the same class or kind as any merchandise that is the subject of an AD or countervailing (CVD) order; (B) such merchandise sold in the United States is completed or assembled in the United States from parts or components produced in the foreign country with respect to which such order or finding applies; (C) the process of assembly or completion in the United States is minor or insignificant; and (D) the value of the parts or components referred to in subparagraph (B) is a significant portion of the total value of the merchandise.

In determining whether the process of assembly or completion in the United States is minor or insignificant under section 781(a)(1)(C) of the Act, section 781(a)(2) of the Act directs Commerce to consider: (A) the level of investment in the United States; (B) the level of research and development in the United States; (C) the nature of the production process in the United States; (D) the extent of production facilities in the United States; and (E) whether the value of the processing performed in the United States represents a small proportion of the value of the merchandise sold in the United States. However, no single factor, by itself, controls Commerce's determination of whether the process of assembly or completion in the United States is minor or insignificant.⁷ Accordingly, it is Commerce's practice to evaluate each of these five factors as they exist in the United States, and to reach an affirmative or negative circumvention determination based on the totality of the circumstances of the particular circumvention inquiry.⁸

In addition, section 781(a)(3) of the Act sets forth additional factors to consider in determining whether to include merchandise assembled or completed in the United States within the scope of an AD or CVD order. Specifically, Commerce shall take into account such factors as: (A) the pattern of trade, including sourcing patterns; (B)

whether the manufacturer or exporter of the parts or components is affiliated with the person who assembles or completes the merchandise sold in the United States from the parts or components produced in the foreign country with respect to which the order applies; and (C) whether imports into the United States of the parts or components products in such foreign country have increased after the initiation of the investigation which resulted in the issuance of such order.

Analysis

Based on our analysis of requesters' circumvention request, Commerce determines that the requesters have satisfied the criteria under 19 CFR 351.226(c) to warrant the initiation of circumvention inquiries of the *Order*. For a full discussion of the basis for our decision to initiate these circumvention inquiries, see the Circumvention Initiation Checklist.⁹ As explained in the Circumvention Initiation Checklist, the information provided by the requesters warrants initiating this circumvention inquiry on a country-wide basis. Commerce has taken this approach in prior circumvention inquiries, where the facts warranted initiation on a country-wide basis.¹⁰

Consistent with the approach in the prior circumvention inquiries that were initiated on a country-wide basis, Commerce intends to issue a questionnaire to solicit information from producers and exporters in Poland concerning their shipments to the United States and the origin of any mattress components being further processed into merchandise subject to the *Order*.

Respondent Selection

Commerce intends to base respondent selection on quantity and value (Q&V) questionnaire responses that Commerce intends to issue to each potential respondent for which there is complete address information on the record.

⁹ See Circumvention Initiation Checklist.

¹⁰ See, e.g., *Certain Corrosion-Resistant Steel Products from the Republic of Korea and Taiwan: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 83 FR 37785 (August 2, 2018); *Carbon Steel Butt-Weld Pipe Fittings from the People's Republic of China: Initiation of Anti-Circumvention Inquiry on the Antidumping Duty Order*, 82 FR 40556, 40560 (August 25, 2017) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted); and *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 81 FR 79454, 79458 (November 14, 2016) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted).

Additionally, Commerce intends to place the Q&V questionnaire on the record within five days of the publication of the initiation notice. Comments regarding the Q&V data and respondent selection should be submitted within seven days after placement of the Q&V data on the record of the inquiry. Parties wishing to submit rebuttal comments should submit those comments within five days after the deadline for the initial comments.

Commerce intends to establish a schedule for questionnaire responses after respondent selection. A company's failure to completely respond to Commerce's requests for information may result in the application of partial or total facts available, pursuant to section 776(a) of the Act, which may include adverse inferences, pursuant to section 776(b) of the Act.

Suspension of Liquidation

Pursuant to 19 CFR 351.226(l)(1), Commerce will notify CBP of the initiation of this circumvention inquiry and direct CBP to continue the suspension of liquidation of entries of products subject to the circumvention inquiry that were already subject to the suspension of liquidation under the *Order*, and to apply the cash deposit rate that would be applicable if the product was determined to be covered by the scope of the *Order*. Should Commerce issue preliminary or final circumvention determinations, Commerce will follow the suspension of liquidation rules under 19 CFR 351.226(l)(2)–(4).

Notification to Interested Parties

In accordance with 19 CFR 351.226(d) and section 781(a) of the Act, Commerce determines that the requesters' requests for this circumvention inquiry satisfies the requirements of 19 CFR 351.226(c). Accordingly, Commerce is notifying all interested parties of the initiation of this circumvention inquiry to determine whether certain imports of mattress components from Poland, and further processed and completed in the United States to produce mattresses, are circumventing the *Order*. In addition, we have included a description of the products that are the subject of this inquiry, and an explanation of the reasons for Commerce's decision to initiate this inquiry as provided above and in the accompanying Circumvention Initiation Checklist.¹¹ In accordance with 19 CFR 351.226(e)(2), Commerce intends to issue its preliminary circumvention

¹¹ See Circumvention Initiation Checklist.

⁷ See Statement of Administrative Action Accompanying the Uruguay Round Agreements Act, H.R. Doc. No. 103–316, Vol. 1 (1994) (SAA), at 893.

⁸ See, e.g., *Hydrofluorocarbon Blends from the People's Republic of China: Final Affirmative Determination of Circumvention with Respect to R410B, R-407G, and a Certain Custom Blend from the People's Republic of China*, 89 FR 56848 (July 11, 2024) and the accompanying Issues and Decision Memorandum at Comment 4.

determination within 150 days from the date of publication of the notice of initiation of a circumvention inquiry in the **Federal Register**.

This notice is published in accordance with section 781(a) of the Act and 19 CFR 351.226(d)(1)(iii).

Dated: February 5, 2026.

Christopher Abbott,

Deputy Assistant Secretary for Policy and Negotiations, performing the non-exclusive functions and duties of the Assistant Secretary for Enforcement and Compliance.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-863]

Forged Steel Fittings From Taiwan: Preliminary Results of Antidumping Duty Administrative Review; 2023–2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that Both-Well Steel Fittings Co., Ltd sold forged steel fittings from Taiwan in the United States below normal value (NV) during the period of review (POR), September 1, 2023, through August 31, 2024. Interested parties are invited to comment on these preliminary results.

DATES: Applicable February 10, 2026.

FOR FURTHER INFORMATION CONTACT: Dennis McClure, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-5973.

SUPPLEMENTARY INFORMATION:

Background

On September 24, 2018, Commerce published the antidumping duty order on forged steel fittings from Taiwan.¹ On September 3, 2024, Commerce published in the **Federal Register** a notice of opportunity to request an administrative review of the *Order*.² On October 17, 2024, based on timely

¹ See *Forged Steel Fittings from Taiwan: Antidumping Duty Order*, 83 FR 48280 (September 24, 2018) (*Order*).

² See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review and Join the Annual Inquiry Service List*, 89 FR 71254 (September 3, 2024).

requests for review and in accordance with 19 CFR 351.221(c)(1)(i), Commerce published the initiation of an administrative review of the *Order*.³ This review covers one exporter of the subject merchandise, Both-Well Steel Fittings Co., Ltd (Both-Well).⁴

On December 9, 2024, Commerce tolled the deadline to issue the preliminary results in this administrative review by 90 days.⁵ On August 26, 2025, we extended the deadline by 37 days.⁶ Additionally, due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days,⁷ and, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.⁸ On November 20, 2025, we extended the deadline by 25 days.⁹ On December 30, 2025 we extended the deadline by 28 days.¹⁰ Accordingly, the deadline for the preliminary results of this review is now February 5, 2026.

For a detailed description of the events that followed the initiation of this review, see the Preliminary Decision Memorandum.¹¹ A list of the topics discussed in the Preliminary Decision Memorandum is attached as an appendix to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically

³ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 83644 (October 17, 2024) (*Initiation Notice*).

⁴ *Id.*

⁵ See Memorandum, "Tolling of Deadlines for Antidumping Duty and Countervailing Duty Proceedings," dated December 9, 2024.

⁶ See Memorandum, "Extension of Deadline for Preliminary Results of the 2023–2024 Antidumping Duty Administrative Review," dated August 26, 2025.

⁷ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁸ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁹ See Memorandum, "Extension of Deadline for Preliminary Results of the 2023–2024 Antidumping Duty Administrative Review," dated November 20, 2025.

¹⁰ See Memorandum, "Extension of Deadline for Preliminary Results of the 2023–2024 Antidumping Duty Administrative Review," dated December 30, 2025.

¹¹ See Memorandum, "Decision Memorandum for the Preliminary Results of Antidumping Duty Administrative Review: Forged Steel Fittings from Taiwan; 2023–2024," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the Order

The products covered by the scope of this *Order* are carbon and alloy forged steel fittings, whether unfinished (commonly known as blanks or rough forgings) or finished. For a complete description of the scope of the *Order*, see the Preliminary Decision Memorandum.

Methodology

Commerce is conducting this review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act). Export price is calculated in accordance with section 772 of the Act. NV is calculated in accordance with section 773 of the Act. For a full description of the methodology underlying our conclusions, see the Preliminary Decision Memorandum.

Preliminary Results of Review

We preliminarily determine that the following estimated weighted-average dumping margin exists for Both-Well for the period September 1, 2023, through August 31, 2024:

Exporter or producer	Weighted-average dumping margin (percent)
Both-Well Steel Fittings Co., Ltd	3.03

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties for these preliminary results within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of this notice in accordance with 19 CFR 351.224(b).

Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance. Pursuant to 19 CFR 351.309(c)(1)(ii), we have modified the deadline for interested parties to submit case briefs to Commerce to no later than 21 days after Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs.¹² Interested

¹² See 19 CFR 351.309(d); see also *Administrative Protective Order, Service, and Other Procedures in*