

participate from the domestic interested party.⁷

On September 2, 2025, pursuant to 19 CFR 351.218(d)(3)(i), the domestic interested party filed a timely and adequate substantive response.⁸ Commerce did not receive a substantive response from any respondent interested party. On September 23, 2025, Commerce notified the ITC that it did not receive substantive response from any respondent interested parties.⁹ As a result, pursuant to section 751(c)(3)(B) of the Act and 19 CFR 351.218(e)(1)(ii)(C)(2), Commerce is conducting an expedited (120-day) sunset review of the *Orders*.

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.¹⁰ Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.¹¹ Accordingly, the deadline for these final results is now February 5, 2026.

Scope of the Orders

The product covered by these *Orders* is solar products from China and Taiwan. For the full description of the scope of the *Orders*, see the Issues and Decisions Memorandum.¹²

Analysis of Comments Received

A complete discussion of all issues raised in this sunset review, including the likelihood of continuation or

⁷ See Commerce's Letter, "Sunset Reviews Initiated on August 1, 2025," dated August 22, 2025.

⁸ See Domestic Interested Party's Letter, "Crystalline Silicon Photovoltaic Products from the People's Republic of China: Substantive Response to Notice of Initiation of Sunset Review," dated September 2, 2025; see also Domestic Interested Party's Letter "Crystalline Silicon Photovoltaic Products from Taiwan: Substantive Response to Notice of Initiation of Sunset Review," dated September 2, 2025.

⁹ See Commerce's Letter, "Sunset Reviews Initiated on August 1, 2025," dated September 23, 2025.

¹⁰ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

¹¹ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

¹² See Memorandum, "Issues and Decision Memorandum for the Final Results of the Expedited Second Sunset Reviews of the Antidumping Duty Orders on Certain Crystalline Silicon Photovoltaic Products from the People's Republic of China and Taiwan," dated concurrently with, and hereby adopted by, this notice.

recurrence of dumping in the event of revocation of the *Orders* and the magnitude of the margins likely to prevail if the *Orders* were to be revoked, is provided in the Issues and Decision Memorandum.¹³ A list of the topics discussed in the Issues and Decision Memorandum is attached in the appendix to this notice. The Issues and Decision Memorandum is a public document and is on file electronically via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be directly accessed at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Final Results of Sunset Reviews

Pursuant to sections 751(c)(1), and 752(c)(1) and (3) of the Act, Commerce determines that revocation of the *Orders* would be likely to lead to continuation or recurrence of dumping, and that the magnitude of the dumping margins likely to prevail would be weighted-average dumping margins up to 165.04 percent for China and 27.55 percent for Taiwan.

Notification Regarding Administrative Protective Orders

This notice also serves as the only reminder to parties subject to administrative protective order (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305. Timely notification of the return or destruction of APO materials, or conversion to judicial protective, orders is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

Notification to Interested Parties

We are issuing and publishing these final results in accordance with sections 751(c), 752(c), and 777(i)(1) of the Act, and 19 CFR 351.218 and 19 CFR 351.221(c)(5)(ii).

Dated: 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.

Appendix

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Orders*

¹³ *Id.*

- IV. History of the *Orders*
- V. Legal Framework
- VI. Discussion of the Issues
 1. Likelihood of Continuation or Recurrence of Dumping
 2. Magnitude of the Margins of Dumping Likely to Prevail
- VII. Final Results of Sunset Reviews
- VIII. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-560-833]

Utility Scale Windtowers From Indonesia: Preliminary Results and Rescission, In Part, of the 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 finds that utility scale wind towers (wind towers) from Indonesia were not being sold in the United States at prices below normal value during the period of review (POR), August 1, 2023, through July 31, 2024. Additionally, we are rescinding this review, in part, with respect to six companies which had no suspended entries of subject merchandise during the POR. Interested parties are invited to comment on these preliminary results.

DATES: Applicable February 10, 2026.

FOR FURTHER INFORMATION CONTACT: Katie Smith, 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) 482-0557, respectively.

SUPPLEMENTARY INFORMATION:

Background

On August 26, 2020, Commerce published in the **Federal Register** an antidumping duty (AD) order on wind towers from Indonesia.¹ On August 1, 2024, Commerce published in the **Federal Register** a notice of

¹ See *Utility Scale Wind Towers from Canada, Indonesia, the Republic of Korea, and the Socialist Republic of Vietnam: Antidumping Duty Orders*, 85 FR 52546 (August 26, 2020) (*Order*), as corrected in *Utility Scale Wind Towers from Canada, Indonesia, the Republic of Korea, and the Socialist Republic of Vietnam: Notice of Correction to the Antidumping Duty Orders*, 85 FR 56213 (September 11, 2020).

opportunity² to request an administrative review of the AD order on wind towers from Indonesia.³ On September 20, 2024, based on timely requests for review, in accordance with 19 CFR 351.221(c)(1)(i), Commerce initiated an administrative review of the *Order*.⁴

On December 10, 2024, Commerce tolled certain deadlines in this administrative proceeding by 90 days.⁵ On July 1, 2025, in accordance with section 751(a)(3)(A) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.213(h)(2), Commerce extended the deadline for the preliminary results by 120 days until December 1, 2025.⁶ 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 Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.⁸ Accordingly, the deadline for these preliminary results is now February 5, 2026.

On January 12, 2026, Commerce notified interested parties of our intent to rescind this administrative review with respect to six companies that have no reviewable suspended entries.⁹

For a complete description of the events that followed the initiation of this investigation, see the Preliminary

² See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review and Join Annual Inquiry Service List*, 89 FR 62714 (August 1, 2024).

³ See *Utility Scale Wind Towers from Canada, Indonesia, the Republic of Korea, and the Socialist Republic of Vietnam: Antidumping Duty Orders*, 85 FR 52546 (August 26, 2020) (*Order*), as corrected in *Utility Scale Wind Towers from Canada, Indonesia, the Republic of Korea, and the Socialist Republic of Vietnam: Notice of Correction to the Antidumping Duty Orders*, 85 FR 56213 (September 11, 2020).

⁴ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 77079 (September 20, 2024) (*Initiation Notice*).

⁵ See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated December 12, 2024.

⁶ See Memorandum, "Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated July 1, 2025.

⁷ See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated December 9, 2024.

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

⁹ See Memorandum, "Notice of Intent to Rescind Review, In Part," dated January 12, 2026 (Intent to Rescind Memorandum).

Decision Memorandum.¹⁰ A list of topics included in the Preliminary Decision Memorandum is included as Appendix I to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically 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 Order¹¹

The merchandise covered by the scope of this *Order* is wind towers from Indonesia.¹² For a complete description of the scope of the *Order*, see the Preliminary Decision Memorandum.

Rescission of Administrative Review, In Part

Pursuant to 19 CFR 351.213(d)(3), Commerce will rescind an administrative review, in whole or in part, if a company covered by the review had no recorded entries of subject merchandise during the POR.¹³ Based on our analysis of CBP information, we preliminarily determine that six companies listed in the *Initiation Notice* had no recorded entries of subject merchandise during the POR. On January 12, 2026, Commerce notified all interested parties of its intent to rescind this review, in part, with respect to these six companies.¹⁴ No interested party commented on the Intent to Rescind Memorandum. As a result, we are rescinding this review, in part, with respect to six companies listed in Appendix II of this notice. The administrative review remains active with respect to one company, PT. Kenertec Power System (Kenertec).

¹⁰ See Memorandum, "Decision Memorandum for the Preliminary Results of the Administrative Review of the Antidumping Duty Order on Utility Scale Wind Towers from Indonesia; 2023–2024," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

¹¹ See *Order*, 85 FR 52547–52548

¹² At the request of U.S. Customs and Border Protection (CBP), Commerce added the Harmonized Tariff Schedule Of the United States (HTSUS) subheadings 7308.20.0030 and 7308.20.0035 to the scope to reflect the updates to the HTSUS. See Memorandum, "Request from Customs and Border Protection to Update the ACE AD/CVD Case Reference File," dated January 12, 2026.

¹³ See, e.g., *Diocetyl Terephthalate from the Republic of Korea: Rescission of Antidumping Administrative Review; 2021–2022*, 88 FR 24758 (April 24, 2023); see also *Certain Carbon and Alloy Steel Cut-to-Length Plate from the Federal Republic of Germany: Rescission of Antidumping Administrative Review; 2020–2021*, 88 FR 4157 (January 24, 2023).

¹⁴ See Intent to Rescind Memorandum.

Methodology

Commerce is conducting this review in accordance with sections 751(a)(1)(B) and (2) of the Act. We calculated constructed export prices and NV in accordance with sections 772 and 773 of the Act, respectively. For a full description of the methodology underlying our preliminary results of review, see the Preliminary Decision Memorandum.

Preliminary Results of Review

We preliminarily determine the following weighted-average dumping margin for the period August 1, 2023, through July 31, 2024:

Exporter/producer	Weighted-average dumping margin (percent)
PT. Kenertec Power System	0.00

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties for these preliminary results of this administrative review 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 the **Federal Register**, in accordance with 19 CFR 351.224(b).

Verification

Commerce received a timely request from the Wind Tower Trade Coalition (the petitioner) to verify the information submitted in this administrative review, pursuant 19 CFR 351.307(b)(1)(v).¹⁵ As provided in section 782(i) of the Act, Commerce intends to verify the information reported by Kenertec prior to issuing the final results of this review.

Public Comment

Because Commerce intends to conduct verification of the questionnaire responses of Kenertec, interested parties will be notified of the deadline for the submission of case briefs at a later date.¹⁶ Pursuant to 19 CFR 351.309(c)(1)(ii), interested parties may submit case briefs no later than seven days after the date on which the verification report is issued in this administrative review. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case

¹⁵ See Petitioner's Letter, "Request for Verification," dated December 30, 2024.

¹⁶ See 19 CFR 351.303 (for general filing requirements).

briefs.¹⁷ Pursuant to 19 CFR 351.309(c)(2) and (d)(2), interested parties who submit case or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.

As provided under 19 CFR 351.309(c)(2)(iii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.¹⁸ Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final results in this review. We request that interested parties include footnotes for relevant citations in the executive summary of each issue.

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, U.S. Department of Commerce, within 30 days after the date of publication of this notice in the **Federal Register**. Hearing requests should contain: (1) the requesting party's name, address, and telephone number; (2) the number of participants and whether any participant is a foreign national; and (3) a list of issues to be discussed. Issues raised in the hearing will be limited to those raised in the respective case and rebuttal briefs. If a request for a hearing is made, Commerce intends to hold the hearing at a date and time to be determined.¹⁹ Parties should confirm by telephone the date, time, and location of the hearing two days before the scheduled date.

All submissions, including case and rebuttal briefs, as well as hearing requests, should be filed via ACCESS.²⁰ An electronically filed document must be received successfully in its entirety by ACCESS by 5:00 p.m. Eastern Time on the established deadline. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).²¹

¹⁷ See 19 CFR 351.309(d); see also *Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Final Rule*).

¹⁸ We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

¹⁹ See 19 CFR 351.310(d).

²⁰ See 19 CFR 351.303.

²¹ See *APO and Service Final Rule*.

Final Results of Review

Unless otherwise extended, Commerce intends to issue the final results of this administrative review, including the results of its analysis of issues raised in written case briefs, no later than 120 days after the date of publication of this notice in the **Federal Register**, pursuant to 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(1).

Assessment Rates

Upon completion of the final results, in accordance with section 751(a)(2)(A) of the Act, Commerce shall determine, and CBP shall assess, antidumping duties on all appropriate entries of subject merchandise covered by this review.

Where a respondent's weighted-average dumping either is zero or *de minimis*, or an importer-specific *ad valorem* assessment rate is zero percent or *de minimis*, Commerce's practice is to instruct CBP to liquidate the appropriate entries without regard to antidumping duties.²² Thus, if Commerce continues to calculate a weighted-average dumping margin of zero percent for Kernetec in the final results of this review, it will instruct CBP to liquidate entries of Kernetec's subject merchandise during the POR without regard to antidumping duties.

However, if Kernetec's weighted-average dumping margin is not zero or *de minimis* (*i.e.*, less than 0.5 percent) in the final results of this review, we will calculate importer-specific assessment rates for antidumping duties based on the ratio of the total amount of dumping calculated for the importer's examined sales to the total entered value of those same sales in accordance with 19 CFR 351.212(b)(1).²³ Where the respondent did not report entered values, in accordance with 19 CFR 351.212(b)(1), Commerce will calculate importer/customer-specific assessment rates by dividing the amount of dumping for reviewed sales to the importer/customer by the total quantity of those sales.²⁴ Commerce will calculate an estimated *ad valorem* importer/customer-specific assessment rate to determine whether the per-unit assessment rate is *de minimis*; however, Commerce will use the per-unit assessment rate where entered values were not reported. Where an importer/customer-specific *ad valorem*

²² *Id.*, 77 FR at 8102–03; see also 19 CFR 351.106(c)(2).

²³ See *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings; Final Modification*, 77 FR 8101, 8103 (February 14, 2012).

²⁴ See 19 CFR 351.212(b)(1).

assessment rate is not zero or *de minimis*, Commerce will instruct CBP to collect the appropriate duties at the time of liquidation.

In accordance with Commerce's "automatic assessment" practice, for entries of subject merchandise during the POR produced by Kenertec for which it did not know that the merchandise was destined for the United States, we will instruct CBP to liquidate those entries at the all-others rate established in the original less-than-fair-value (LTFV) investigation (*i.e.*, 8.53 percent),²⁵ if there is no rate for the intermediate company(ies) involved in the transaction.²⁶

For the six companies for which the review is rescinded with these preliminary results, we will instruct CBP to assess antidumping duties on all appropriate entries at a rate equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from warehouse, for consumption, during the POR, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue assessment instructions to CBP for the rescinded companies no earlier than 35 days after the date of publication of this notice in the **Federal Register**.

The final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by this review and for future deposits of estimated duties, where applicable.²⁷ Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the publication date of the final results of this review in the **Federal Register**. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication in the **Federal Register** of the notice of final results of this administrative review for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies listed in

²⁵ See *Order*, 85 FR 52547.

²⁶ For a full discussion of this practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

²⁷ See section 751(a)(2)(C) of the Act.

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 *Order*¹

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).