

issues raised in the case briefs or other written comments.

### Verification

As provided in section 782(i)(1) of the Act, Commerce intends to verify the information relied upon in making its final determination.

### Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance no later than seven days after the date on which the last verification report is issued in this investigation. 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.<sup>10</sup> 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.<sup>11</sup>

As provided under 19 CFR 351.309(c)(2) and (d)(2), in prior proceedings we have encouraged interested parties to provide an executive summary of their brief that should be limited to five pages total, including footnotes. In this investigation, we instead request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.<sup>12</sup> Further, we request that interested parties limit their public executive summary of each issue to no more than 450 words, not including citations. We intend to use the public executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final determination in this investigation. We request that interested parties include footnotes for relevant citations in the public executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).<sup>13</sup>

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing, limited to issues raised in the case and rebuttal briefs, 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. Requests should contain the party's name, address, and telephone number, the number of participants, whether any participant is a foreign national, and a list of the issues to be discussed. If a request for a hearing is made, Commerce intends to hold the hearing at a time and date to be determined. Parties should confirm by telephone the date, time, and location of the hearing two days before the scheduled date.

### U.S. International Trade Commission (ITC) Notification

In accordance with section 703(f) of the Act, Commerce will notify the ITC of its determination. If the final determination is affirmative, the ITC will determine before the later of 120 days after the date of this preliminary determination or 45 days after the final determination, whether imports of melamine from Qatar are materially injuring, or threaten material injury to, the U.S. industry.

### Notification to Interested Parties

This determination is issued and published pursuant to sections 703(f) and 777(i) of the Act, and 19 CFR 351.205(c).

Dated: July 15, 2024.

### Ryan Majerus,

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

### Appendix I

#### Scope of the Investigation

The merchandise subject to this investigation is melamine (Chemical Abstracts Service (CAS) registry number 108-78-01, molecular formula C<sub>3</sub>H<sub>6</sub>N<sub>6</sub>). Melamine is also known as 2,4,6-triamino-s-triazine; 1,3,5-Triazine-2,4,6- triamine; Cyanurotriamide; Cyanurotriamine; Cyanuramide; and by various brand names. Melamine is a crystalline powder or granule. All melamine is covered by the scope of this investigation irrespective of purity, particle size, or physical form. Melamine that has been blended with other products is included within this scope when such blends include constituent parts that have been intermingled, but that have not been chemically reacted with each other to produce a different product. For such blends, only the melamine component of the mixture is covered by the scope of this investigation. Melamine that is otherwise subject to this investigation is not excluded when commingled with melamine from sources not subject to this investigation. Only the subject component of such commingled products is covered by the scope of this investigation.

The subject merchandise is provided for in subheading 2933.61.0000 of the Harmonized Tariff Schedule of the United States

(HTSUS). Although the HTSUS subheading and CAS registry number are provided for convenience and customs purposes, the written description of the scope is dispositive.

### Appendix II

#### List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Injury Test
- IV. Preliminary Negative Determination of Critical Circumstances
- V. New Subsidy Allegation
- VI. Subsidies Valuation
- VII. Analysis of Programs
- VIII. Recommendation

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-533-919]

#### Mattresses From India: Final Affirmative Determination of Sales at Less Than Fair Value

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) determines that imports of mattresses from India are being, or are likely to be, sold in the United States at less than fair value (LTFV). The period of investigation is July 1, 2022, through June 30, 2023.

**DATES:** Applicable July 22, 2024.

**FOR FURTHER INFORMATION CONTACT:** Paul Senoyuit, 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) 482-6106.

#### SUPPLEMENTARY INFORMATION:

#### Background

On March 1, 2024, Commerce published the preliminary determination in this LTFV investigation of mattresses from India, in which we also postponed the final determination until July 15, 2024.<sup>1</sup> Commerce invited interested parties to comment on the *Preliminary Determination*.<sup>2</sup> On April 1, 2024,

<sup>1</sup> See *Mattresses from India: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 89 FR 15140 (March 1, 2024) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

<sup>2</sup> *Id.*, 89 FR at 15141.

<sup>10</sup> 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*).

<sup>11</sup> See 19 CFR 351.309(c)(2) and (d)(2).

<sup>12</sup> We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

<sup>13</sup> See *APO and Service Final Rule*.

Commerce amended its *Preliminary Determination*.<sup>3</sup>

A summary of the events that occurred since Commerce published the *Preliminary Determination* and *Amended Preliminary Determination*, as well as a full discussion of the issues raised by parties for this final determination, may be found in the Issues and Decision Memorandum.<sup>4</sup> The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (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 accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

### Scope of the Investigation

The products covered by this investigation are mattresses from India. For a complete description of the scope of this investigation, see Appendix I.

### Scope Comments

During the course of this investigation, Commerce received scope comments from parties. Commerce issued a Preliminary Scope Decision Memorandum to address these comments and set aside a period of time for parties to address scope issues in scope-specific case and rebuttal briefs.<sup>5</sup> We received comments from parties on the Preliminary Scope Decision Memorandum, which we addressed in the Final Scope Decision Memorandum.<sup>6</sup> We made changes to the scope of the investigation from the scope published in the *Preliminary Determination*, as noted in Appendix I.

### Verification

Commerce conducted verification of the information relied upon in making its final determination in this investigation, in accordance with section 782(i) of the Tariff Act of 1930, as amended (the Act). Specifically, Commerce conducted on-site verifications of Varahamurti Flexirub Industries Private Limited (VFI)'s home market sales, U.S. sales, and cost of production.<sup>7</sup> We used standard verification procedures, including an examination of relevant sales and accounting records, and original source documents provided by VFI.

### Analysis of Comments Received

All issues raised in the case and rebuttal briefs submitted by interested parties in this investigation are addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is attached to this notice as Appendix II.

### Changes Since the Preliminary Determination

We made certain changes to the margin calculations for VFI since the *Amended Preliminary Determination*.<sup>8</sup> For a discussion of these changes, see the Issues and Decision Memorandum.

### Use of Adverse Facts Available

As discussed in the *Preliminary Determination*, for two of the mandatory respondents in this investigation, Raj Mahal Fabrics (Raj Mahal) and International Comfort Technologies Private Limited (ICT), Commerce assigned estimated weighted-average dumping margins on the basis of facts otherwise available with adverse inferences (AFA), pursuant to sections 776(a) and (b) of the Act.<sup>9</sup> There is no new information on the record that would cause us to revisit our decision

in the *Preliminary Determination*. Accordingly, for the reasons explained in the *Preliminary Determination*, and consistent with Commerce's practice, as AFA, we assigned Raj Mahal and ICT the highest corroborated dumping margin.<sup>10</sup> We corroborated the highest Petition margin by comparing it to the individually calculated margins calculated for VFI (*i.e.*, the sole respondent for which a margin was calculated in the final determination of this LTFV investigation) and found the Petition margin to be within the range of the highest individually calculated margins for VFI.<sup>11</sup>

### All-Others Rate

Section 735(c)(5)(A) of the Act provides that the estimated weighted-average dumping margin for all other producers and exporters not individually investigated shall be equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated excluding rates that are zero, *de minimis*, or determined entirely under section 776 of the Act.

In this investigation, Commerce assigned a rate based entirely on facts otherwise available with adverse inferences to Raj Mahal and ICT. Therefore, the only rate that is not zero, *de minimis* or based entirely on facts otherwise available is the rate calculated for VFI. Consequently, the rate calculated for VFI is also assigned as the rate for all other producers and exporters pursuant to section 735(c)(5)(A) of the Act.

### Final Determination

Commerce determines that the following estimated weighted-average dumping margins exist for the period, July 1, 2022, through June 30, 2023:<sup>12</sup>

<sup>3</sup> See *Mattresses from India: Amended Preliminary Determination of Less-Than-Fair-Value Investigation*, 89 FR 22382 (April 1, 2024) (*Amended Preliminary Determination*), and accompanying Amended Preliminary Decision Memorandum.

<sup>4</sup> See Memorandum, "Decision Memorandum for the Final Affirmative Determination in the Less-Than-Fair-Value Investigation of Mattresses from India," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>5</sup> See Memorandum, "Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan: Preliminary Scope Decision Memorandum," dated February 23, 2024 (Preliminary Scope Decision Memorandum).

<sup>6</sup> See Memorandum, "Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia,

Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan: Final Scope Decision Memorandum," dated May 8, 2024 (Final Scope Decision Memorandum).

<sup>7</sup> See Memorandum, "Verification of the Sales Response of Varahamurti Flexirub Industries Private Limited in the Antidumping Duty Investigation of Mattresses from India," dated June 7, 2024; see also Memorandum, "Verification of the Cost Response of Varahamurti Flexirub Industries Private Limited in the Less Than Fair Value Investigation of Mattresses from India," dated June 13, 2024.

<sup>8</sup> See Memorandum, "Analysis for the Final Determination for Varahamurti Flexirub Industries Private Limited," dated concurrently with this notice (Analysis Memorandum).

<sup>9</sup> See *Preliminary Determination*, 89 FR at 15141.

<sup>10</sup> See PDM at 14–15 (citing *Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India,*

*Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan: Initiation of Less-Than-Fair-Value Investigations*, 88 FR 57433, 57436 (August 23, 2023); see also, *e.g.*, *Welded Stainless Pressure Pipe from Thailand: Final Determination of Sales at Less Than Fair Value*, 79 FR 31093 (May 30, 2014), and accompanying Issues and Decision Memorandum at Comment 3.

<sup>11</sup> See Analysis Memorandum at Attachment 2.

<sup>12</sup> Commerce preliminarily determined that Varahamurti Flexirub Industries Private Limited, Amore International, Durfi Retail Private Limited and Springfit Marketing INC comprise a single entity. We also preliminarily determined that International Comfort Technologies Limited and Sheela Foam comprise a single entity. See *Preliminary Determination* PDM at 5–7. For this final determination, we continue to find that these aforementioned companies should be treated as single entities, respectively.

Exporter/producer	Weighted-average dumping margin (percent)
International Comfort Technologies Private Limited; Sheela Foam Limited .....	* 42.76
Raj Mahal Fabrics .....	* 42.76
Varahamurti Flexirub Industries Private Limited; Amore International, Durfi Retail Private Limited; Springfit Marketing INC ..	13.35
All Others .....	13.35

\* Rate based on AFA.

## Disclosure

Commerce intends to disclose the calculations performed in connection with this final determination to interested parties 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).

## Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, Commerce will instruct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of subject merchandise as described in Appendix I of this notice, which were entered, or withdrawn from warehouse, for consumption, on or after March 1, 2024, the date of publication of the *Preliminary Determination* in the **Federal Register**.

Pursuant to section 735(c)(1)(B)(ii) of the Act and 19 CFR 351.210(d), upon the publication of this notice, we will instruct CBP to require a cash deposit for estimated antidumping duties for such entries as follows: (1) the cash deposit rates for the companies listed in the table above are the company-specific estimated weighted-average dumping margins determined in this final determination; (2) if the exporter is not a respondent listed in the table above, but the producer is, then the cash deposit rate is the company-specific estimated weighted-average dumping margin established for that producer of the subject merchandise; and (3) the cash deposit rate for all other producers and exporters is the all-others estimated weighted-average dumping margin listed in the table above. These suspension of liquidation instructions will remain in effect until further notice.

## U.S. International Trade Commission Notification

In accordance with section 735(d) of the Act, Commerce will notify the U.S. International Trade Commission (ITC) of its final affirmative determination of sales at LTFV. Because Commerce's final determination is affirmative, in accordance with section 735(b)(2) of the Act, the ITC will make its final

determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports or sales (or the likelihood of sales) for importation of mattresses from India no later than 45 days after this final determination. If the ITC determines that such injury does not exist, this proceeding will be terminated, all cash deposits posted will be refunded, and suspension of liquidation will be lifted. If the ITC determines that such injury does exist, Commerce will issue an antidumping duty order directing CBP to assess, upon further instruction by Commerce, antidumping duties on all imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed in the "Continuation of Suspension of Liquidation" section above.

## Administrative Protective Order

This notice serves as a final reminder to parties subject to an administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely notification of the return, or destruction, of APO materials, or conversion to judicial protective order, is hereby requested. Failure to comply with the regulations and the terms of an APO is a violation subject to sanction.

## Notification to Interested Parties

This determination and this notice are issued and published in accordance with sections 735(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: July 15, 2024.

**Ryan Majerus,**

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

## Appendix I

### Scope of the Investigation

The products covered by this investigation are all types of youth and adult mattresses. The term "mattress" denotes an assembly of materials that at a minimum includes a

"core," which provides the main support system of the mattress, and may consist of innersprings, foam, other resilient filling, or a combination of these materials. Mattresses also may contain: (1) "upholstery," the material between the core and the top panel of the ticking on a single-sided mattress, or between the core and the top and bottom panel of the ticking on a double-sided mattress; and/or (2) "ticking," the outermost layer of fabric or other material (e.g., vinyl) that encloses the core and any upholstery, also known as a cover.

The scope of this investigation is restricted to only "adult mattresses" and "youth mattresses." "Adult mattresses" are frequently described as "twin," "extra-long twin," "full," "queen," "king," or "California king" mattresses. "Youth mattresses" are typically described as "crib," "toddler," or "youth" mattresses. All adult and youth mattresses are included regardless of size and size description or how they are described (e.g., frameless futon mattress and tri-fold mattress).

The scope encompasses all types of "innerspring mattresses," "non-innerspring mattresses," and "hybrid mattresses." "Innerspring mattresses" contain innersprings, a series of metal springs joined together in sizes that correspond to the dimensions of mattresses. Mattresses that contain innersprings are referred to as "innerspring mattresses" or "hybrid mattresses." "Hybrid mattresses" contain two or more support systems as the core, such as layers of both memory foam and innerspring units.

"Non-innerspring mattresses" are those that do not contain any innerspring units. They are generally produced from foams (e.g., polyurethane, memory (viscoelastic), latex foam, gel infused viscoelastic (gel foam), thermobonded polyester, polyethylene) or other resilient filling. Mattresses covered by the scope of this investigation 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 investigation are “futon” mattresses. A “futon” is a bi-fold frame made of wood, metal, or plastic material, or any combination thereof, that functions as both seating furniture (such as a couch, love seat, or sofa) and a bed. A “futon mattress” is a tufted mattress, where the top covering is secured to the bottom with thread that goes completely through the mattress from the top through to the bottom, and it does not contain innersprings or foam. A futon mattress is both the bed and seating surface for the futon. Also excluded from the scope are airbeds (including inflatable mattresses) and waterbeds, which consist of air- or liquid-filled bladders as the core or main support system of the mattress.

Also excluded is certain multifunctional furniture that is convertible from seating to sleeping, regardless of filler material or components, where such filler material or components are upholstered, integrated into the design and construction of, and inseparable from, the furniture framing, and the outermost layer of the multifunctional furniture converts into the sleeping surface. Such furniture may, and without limitation, be commonly referred to as “convertible sofas,” “sofabeds,” “sofa chaise sleepers,” “futons,” “ottoman sleepers,” or a like description.

Also excluded from the scope of this investigation are any products covered by the existing antidumping duty orders on uncovered innerspring units from the People’s Republic of China, South Africa, and the Socialist Republic of Vietnam. See Uncovered Innerspring Units from the People’s Republic of China, South Africa, and Socialist Republic of Vietnam: Continuation of Antidumping Duty Orders, 84 FR 55285 (October 16, 2019).

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

Additionally, also excluded from the scope of this investigation are “mattress toppers.” A “mattress topper” is a removable bedding accessory that supplements a mattress by providing an additional layer that is placed on top of a mattress. Excluded mattress toppers have a height of four inches or less.

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

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

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

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

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

The products subject to this investigation are currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095. Products subject to this investigation may also enter under HTSUS subheadings: 9401.41.0000, 9401.49.0000, and 9401.99.9081. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise subject to this investigation is dispositive.

## Appendix II

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Changes Since the *Preliminary Determination*
- IV. Discussion of the Issues
  - Comment 1: Whether to Continue to Collapse All VFI Affiliates
  - Comment 2: Whether to Apply Total or Partial Adverse Facts Available to VFI
- V. Recommendation

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[C–560–839]

#### Mattresses From Indonesia: Final Negative Countervailing Duty Determination

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) determines that countervailable subsidies are not being provided to producers and exporters of mattresses from Indonesia. The period of investigation is January 1, 2022, through December 31, 2022.

**DATES:** Applicable July 22, 2024.

**FOR FURTHER INFORMATION CONTACT:** Natasia Harrison or Harriston Tanchuck, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–1240 or (202) 482–7421, respectively.

#### SUPPLEMENTARY INFORMATION:

##### Background

On January 2, 2024, Commerce published the *Preliminary Determination* in the *Federal Register*.<sup>1</sup> Subsequently, on April 3, 2024, Commerce released its Post-Preliminary Analysis.<sup>2</sup> For a complete description of the events that followed the *Preliminary Determination*, see the Issues and Decision Memorandum.<sup>3</sup> The Issues and

<sup>1</sup> See *Mattresses from Indonesia: Preliminary Negative Countervailing Duty Determination and Alignment of Final Determination with the Final Antidumping Duty Determination*, 89 FR 57 (January 2, 2024) (*Preliminary Determination*).

<sup>2</sup> See Memorandum, “Post-Preliminary Analysis,” dated April 3, 2024.

<sup>3</sup> See Memorandum, “Issues and Decision Memorandum for the Final Negative Determination in the Countervailing Duty Investigation of Mattresses from Indonesia,” dated concurrently