instruct CBP to apply an antidumping duty assessment rate of 142.72 percent (*i.e.*, the rate for the China-wide entity) to all entries of subject merchandise during the POR which were exported by those companies.

For entries that were not reported in the U.S. sales data submitted by Bestflow during this review, Commerce will instruct CBP to liquidate such entries at the antidumping duty assessment rate for the China-wide entity.²⁹ Additionally, if Commerce determines in the final results that Xin Yi had no shipments of the subject merchandise, any suspended entries that entered under Xin Yi's case number (i.e., at Xin Yi's cash deposit rate) will be liquidated at the antidumping duty assessment rate for the China-wide entity.

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of the final results of this administrative review for shipments of the subject merchandise from China entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by section 751(a)(2)(C) of the Act: (1) for companies listed above that have a separate rate, the cash deposit rate will be equal to the weighted-average dumping margin established in the final results of this review (except, if the rate is de minimis, then the cash deposit rate will be zero); (2) for previously examined Chinese and non-Chinese exporters not listed above that received a separate rate in the most recently completed segment of this proceeding, the cash deposit rate will continue to be the existing exporter-specific cash deposit rate; (3) for all Chinese exporters of subject merchandise that have not been found to be entitled to a separate rate, the cash deposit rate will be the rate for the China-wide entity (i.e., 142.72 percent); and (4) for all non-Chinese exporters of subject merchandise which have not received their own separate rate, the cash deposit rate will be the rate applicable to the Chinese exporter that supplied that non-Chinese exporter. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice also 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 and/or countervailing duties prior to liquidation of the relevant entries during this POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping and/or countervailing duties occurred and the subsequent assessment of double antidumping duties, and/or an increase in the amount of antidumping duties by the amount of the countervailing duties.

Notification to Interested Parties

This administrative review and notice are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, 19 CFR 351.213, and 19 CFR 351.221(b)(4).

Dated: November 30, 2023.

Abdelali Elouaradia,

Deputy 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. Discussion of the Methodology
- V. Recommendation

Appendix II

Companies Preliminarily Not Eligible for a Separate Rate and Treated as Part of the China-Wide Entity

- 1. Cixi Baicheng Hardware Tools, Ltd.
- 2. Dalian Guangming Pipe Fittings Co., Ltd.
- 3. Eaton Hydraulics (Luzhou) Co., Ltd.
- 4. Eaton Hydraulics (Ningbo) Co., Ltd.
- 5. Jiangsu Forged Pipe Fittings Co., Ltd.
- 6. Jiangsu Haida Pipe Fittings Group Co.7. Jinan Mech Piping Technology Co., Ltd.
- 8. Jining Dingguan Precision Parts
 Manufacturing Co., Ltd.
- 9. Lianfa Stainless Steel Pipes & Valves (Qingyun) Co., Ltd.
- 10. Luzhou City Chengrun Mechanics Co.,
 Ltd
- 11. Ningbo HongTe Industrial Co., Ltd.
- 12. Ningbo Long Teng Metal Manufacturing Co., Ltd.
- 13. Ningbo Save Technology Co., Ltd.
- 14. Ningbo Zhongan Forging Co., Ltd.
- 15. O.C. Witness International Co., Ltd.
- 16. Shanghai Lon Au Stainless Steel Materials Co., Ltd.
- 17. Witness International Co., Ltd.
- 18. Yancheng Boyue Tube Co., Ltd.
- 19. Yancheng Haohui Pipe Fittings Co., Ltd.
- 20. Yancheng Jiuwei Pipe Fittings Co., Ltd.
- 21. Yancheng Manda Pipe Industry Co., Ltd.
- 22. Yingkou Guangming Pipeline Industry Co., Ltd.
- 23. Yuyao Wanlei Pipe Fitting Manufacturing Co., Ltd.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-549-841]

Mattresses From Thailand: Final Results and Rescission of the Antidumping Duty Administrative Review: 2020–2022

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that Saffron Living Co., Ltd. (Saffron) did not have a *bona fide* sale during the period of review (POR) November 3, 2020, through April 30, 2022. Therefore, we are rescinding this administrative review.

DATES: Applicable December 7, 2023.

FOR FURTHER INFORMATION CONTACT:

Paola Aleman Ordaz, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–4031.

SUPPLEMENTARY INFORMATION:

Background

On June 6, 2023, Commerce published its preliminary results in the first administrative review of the antidumping duty order on mattresses from Thailand ¹ in the **Federal Register** and invited interested parties to comment. ² For a summary of the events that occurred since the publication of the *Preliminary Results, see* the Issues and Decision Memorandum. ³ Commerce conducted this administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act).

Scope of the Order

The merchandise subject to the *Order* are mattresses from Thailand. The products subject to this Order are currently properly classifiable under

²⁹ See Non-Market Economy Antidumping Proceedings: Assessment of Antidumping Duties, 76 FR 65694, 65695 (October 24, 2011), for a full discussion of this practice.

¹ See Mattresses from Cambodia, Indonesia, Malaysia, Serbia, Thailand, the Republic of Turkey, and the Socialist Republic of Vietnam: Antidumping Duty Orders and Amended Final Affirmative Antidumping Determination for Cambodia, 86 FR 26460 (May 14, 2021) (Order).

² See Mattresses from Thailand: Preliminary Results, Preliminary Intent To Rescind, in Part, and Partial Rescission of Antidumping Duty Administrative Review; 2020–2022, 88 FR 37009 (June 6, 2023) (Preliminary Results), and accompanying Preliminary Decision Memorandum.

³ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Antidumping Duty Administrative Review of Mattresses from Thailand; 2020–2022," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

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. 9401.41.0000, 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 Order is dispositive. For a complete description of the scope of the Order, see the Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised by the parties in their case and rebuttal briefs, to which we responded in the Issues and Decision Memorandum, are listed in the appendix to this notice. 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 at https://access.trade.gov/public/ FRNoticesListLayout.aspx.

Bona Fide Sales Analysis

In the Preliminary Results, Commerce found that the sole mandatory respondent Saffron did not have a bona fide sale of a mattress during the POR.4 Based on an analysis of the information on the administrative record. Commerce continues to find that Saffron did not have a bona fide sale during the POR. Commerce reached this conclusion based on its consideration of the totality of circumstances, including, but not limited to: (a) the atypical nature of both the price and quantity of the sale; (b) the expenses incurred arising from the transaction; (c) the profitability of the resold subject merchandise; and (d) the likelihood that the sale is atypical due to the business nature of the U.S. customer. Consequently, we are rescinding this administrative review.

Assessment Rates

Because Commerce is rescinding this administrative review, we have not calculated a dumping margin for Saffron's entries will be liquidated at 37.48 percent, the company-specific rate established in the less than fair value (LTFV) investigation.5

Cash Deposit Requirements

Because we are rescinding this administrative review, Saffron remains subject to the antidumping duty rate for its merchandise entered (i.e. 37.48 percent), which is the company-specific rate established in the LTFV investigation.⁶ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice serves as a final 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 liquidation of the relevant entries during this POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties has occurred and the subsequent assessment of double antidumping duties.

Administrative Protective Order

This notice also serves as a final 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(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written 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 sanctionable violation.

Notification to Interested Parties

We are issuing and publishing this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(d)(3).

Dated: December 1, 2023.

Abdelali Elouaradia,

Deputy 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 Order

IV. Discussion of the Issues

- Comment 1: Whether Saffron Had a Bona Fide Sale During the POR
- Comment 2: Whether Commerce Must Conduct Verification if it Reverses its Decision to Rescind the Administrative
- Comment 3: Whether Commerce Should Apply Facts Available to Calculate Saffron's Dumping Margin if It Reverses Its Decision to Rescind the Administrative Review
- Comment 4: Whether Commerce Should Apply the Transactions Disregarded and Major Input Rules if It Reverses Its Decision to Rescind the Administrative Review

V. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration [C-122-858]

Certain Softwood Lumber Products From Canada: Notice of Reinstatement of Exclusion From the Countervailing **Duty Order**

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

SUMMARY: On November 20, 2023, the U.S. Court of International Trade (CIT) issued an order in Committee Overseeing Action for Lumber International Trade Investigations or Negotiations v. United States, et. al., Consol. Ct. No. 19-00122 (Slip Op. 23-163), reinstating the exclusion of Les Produits Forestiers D&G Ltée (D&G), Marcel Lauzon Inc. (MLI), North American Forest Products Ltd. (NAFP) (located in New Brunswick), and Scierie Alexandre Lemay & Fils Inc. (Lemay), and their cross-owned companies, from the countervailing duty (CVD) order on certain softwood lumber products (softwood lumber) from Canada. In accordance with the CIT's order, Commerce is issuing this notice excluding from the CVD order D&G, MLI, NAFP, and Lemay, and their crossowned companies. Commerce will also direct U.S. Customs and Border Protection (CBP) to discontinue suspension of liquidation and the collection of cash deposits for all shipments of softwood lumber produced and exported by D&G, Lemay, MLI, and NAFP, entered, or withdrawn from warehouse, for consumption on or after August 28, 2021, to liquidate all suspended entries of shipments of softwood lumber produced and exported by D&G, Lemay, MLI, and NAFP without regard to countervailing duties; and to refund all cash deposits

⁴ See Preliminary Results, 88 FR at 37010.

⁵ See Mattresses from Thailand: Final Affirmative Determination of Sales at Less Than Fair Value, 86 FR 15928, 15929 (March 25, 2021); and Order, 86 FR at 26462.

⁶ Id