

Producer/exporter	Subsidy rate (percent <i>ad valorem</i>)
Hyundai Steel Company ⁹	0.76
POSCO/POSCO International Corporation ¹⁰	0.86

Disclosure

Commerce intends to disclose the calculations performed for these final results of review within five days of the date of publication of this notice in the **Federal Register**, in accordance with 19 CFR 351.224(b).

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce has determined, and CBP shall assess, countervailing duties on all appropriate entries of subject merchandise in accordance with the final results of this review, for the above-listed companies at the applicable *ad valorem* assessment rates listed. Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication 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 Rates

In accordance with section 751(a)(1) of the Act, Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown for the companies listed above on shipments of the subject merchandise entered, or withdrawn from warehouse for consumption on or after the date of publication of the final results of this administrative review. For all non-reviewed firms, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the all-others rate or most recent company-specific rate applicable to the company, as appropriate. These cash deposits,

when imposed, shall remain in effect until further notice.

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). Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a sanctionable violation.

Notification to Interested Parties

These final results are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(5).

Dated: February 23, 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

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Subsidies Valuation
- IV. Analysis of Programs
- V. Discussion of the Issues
 - Comment 1: The Countervailability of the Korea Emissions Trading System (K-ETS) Program
 - Comment 2: Whether to Modify the K-ETS Benchmark and Benefit Calculations
 - Comment 3: Whether the Government of Korea's (GOK's) Provision of Electricity was Consistent with Market Principles During the POR
 - Comment 4: Whether the Electricity for Less-Than-Adequate-Remuneration (LTAR) Program is Specific
 - Comment 5: Whether to Modify the Benefit Calculation for the Electricity for LTAR Program
 - Comment 6: Whether the Benchmark Calculations for Electricity for More Than Adequate Remuneration (MTAR) Should Differentiate for Time-of-Use
 - Comment 7: Whether Certain Industrial Technology Innovation Promotion Act

(ITIPA) Grants Received by POSCO SPS and POSCO Chemical are Tied to Non-Subject Merchandise

Comment 8: Whether Certain of POSCO Chemical's Local Tax Exemptions under the Restriction of Special Location Taxation Act (RSLTA) Article 78 are Tied to Non-Subject Merchandise

Comment 9: Whether Certain Quota Tariff Import Duty Exemptions under Article 71 of the Customs Act are Tied to Non-Subject Merchandise for POSCO

Comment 10: Whether Hyundai Steel is Cross-Owned With Hyundai Green Power (HGP)

VI. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Advance Notification of Sunset Reviews

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

Background

Every five years, pursuant to the Tariff Act of 1930, as amended (the Act), the U.S. Department of Commerce (Commerce) and the International Trade Commission automatically initiate and conduct reviews to determine whether revocation of a countervailing or antidumping duty order or termination of an investigation suspended under section 704 or 734 of the Act would be likely to lead to continuation or recurrence of dumping or a countervailable subsidy (as the case may be) and of material injury.

Upcoming Sunset Reviews for April 2024

Pursuant to section 751(c) of the Act, the following Sunset Reviews are scheduled for initiation in April 2024 and will appear in that month's *Notice of Initiation of Five-Year Sunset Reviews* (Sunset Review).

	Department contact
Antidumping Duty Proceedings	
Cast Iron Soil Pipe from China, A-570-079 (1st Review)	Thomas Martin, (202) 482-3936.
Large Residential Washers from Mexico, A-201-842 (2nd Review)	Mary Kolberg, (202) 482-1785.

⁹ As discussed in the *Preliminary Results* PDM, Commerce has found the following company to be cross-owned with Hyundai Steel Company: Hyundai ITC and Hyundai Green Power Co. Ltd. Hyundai Steel Company is also known as Hyundai Steel Co., Ltd.

¹⁰ As discussed in the *Preliminary Results* PDM, Commerce has found the following companies to be cross-owned with POSCO: Pohang Scrap Recycling Distribution Center Co. Ltd.; POSCO Chemical; POSCO M-Tech; POSCO Nippon Steel RHF Joint Venture Co., Ltd.; POSCO Terminal, and POSCO

Steel Processing and Service. In the *Preliminary Results*, POSCO Steel Processing and Service was omitted from the list of companies that are cross-owned with POSCO.

	Department contact
Steel Wheels from China, A-570-082 (1st Review)	Jacqueline Arrowsmith, (202) 482-5255.
Utility Scale Wind Towers from China, A-570-981 (2nd Review)	Thomas Martin, (202) 482-3936.
Utility Scale Wind Towers from Vietnam, A-552-863 (2nd Review)	Thomas Martin, (202) 482-3936.
Countervailing Duty Proceedings	
Cast Iron Soil Pipe from China, C-570-080 (1st Review)	Thomas Martin, (202) 482-3936.
Steel Wheels from China, C-570-083 (1st Review)	Jacqueline Arrowsmith, (202) 482-5255.
Utility Scale Wind Towers from China, C-570-982 (2nd Review)	Mary Kolberg, (202) 482-1785.

Suspended Investigations

No Sunset Review of suspended investigations is scheduled for initiation in April 2024.

Commerce's procedures for the conduct of Sunset Review are set forth in 19 CFR 351.218. The *Notice of Initiation of Five-Year (Sunset) Review* provides further information regarding what is required of all parties to participate in Sunset Review.

Pursuant to 19 CFR 351.103(c), Commerce will maintain and make available a service list for these proceedings. To facilitate the timely preparation of the service list(s), it is requested that those seeking recognition as interested parties to a proceeding contact Commerce in writing within 10 days of the publication of the Notice of Initiation.

Please note that if Commerce receives a Notice of Intent to Participate from a member of the domestic industry within 15 days of the date of initiation, the review will continue.

Thereafter, any interested party wishing to participate in the Sunset Review must provide substantive comments in response to the notice of initiation no later than 30 days after the date of initiation. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).¹

This notice is not required by statute but is published as a service to the international trading community.

Dated: February 14, 2024

James Maeder,

Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-469-826]

Mattresses From Spain: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that mattresses from Spain are being, or are likely to be, sold in the United States at less than fair value (LTFV). The period of investigation (POI) is July 1, 2022, through June 30, 2023. Interested parties are invited to comment on this preliminary determination.

DATES: Applicable March 1, 2024.

FOR FURTHER INFORMATION CONTACT: Joy Zhang or Matthew Palmer, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-1168 or (202) 482-1678, respectively.

SUPPLEMENTARY INFORMATION:

Background

This preliminary determination is made in accordance with section 733(b) of the Tariff Act of 1930, as amended (the Act). Commerce published the notice of initiation of this investigation on August 23, 2023.¹ On October 23, 2023, Commerce postponed the preliminary determination of this investigation until February 23, 2024.²

¹ See *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 (August 23, 2023) (Initiation Notice).

² See *Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Italy, Kosovo, Mexico, the Philippines, Poland, Slovenia, Spain, and Taiwan: Postponement of Preliminary Determinations in the*

For a complete description of the events that followed the initiation of this investigation, see the Preliminary Decision Memorandum.³ A list of topics included in the Preliminary Decision Memorandum is included as Appendix II to this notice. The Preliminary 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 Preliminary 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 Spain. For a complete description of the scope of this investigation, see Appendix I.

Scope Comments

In accordance with the *Preamble*,⁴ we set aside a period of time for parties to raise issues regarding product coverage (*i.e.*, scope).⁵ Certain interested parties commented on the scope of the investigation as it appeared in the *Initiation Notice*. For a summary of the product coverage comments and rebuttal responses submitted to the record for this preliminary determination and accompanying discussion and analysis of all comments timely received, see the Preliminary Scope Decision Memorandum.⁶

Less-Than-Fair-Value Investigations, 88 FR 72737 (October 23, 2023).

³ See Memorandum, "Decision Memorandum for the Preliminary Affirmative Determination in the Less-Than-Fair-Value Investigation of Mattresses from Spain," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

⁴ See *Antidumping Duties; Countervailing Duties; Final Rule*, 62 FR 27296, 27323 (May 19, 1997) (*Preamble*).

⁵ See *Initiation Notice*, 88 FR at 57434.

⁶ See Memorandum, "Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan: Scope Comments Decision Memorandum for the Preliminary

¹ See *Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings; Final Rule*, 88 FR 67069 (September 29, 2023).