



September 19, 2024

**PUBLIC VERSION DOCUMENT**

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**RE: EAPA Consolidated Investigation 7856: Notice of Determinations as to Evasion**

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To the Counsel and Representatives of the above-referenced Entities:

Pursuant to an examination of the record in consolidated Enforce and Protect Act (EAPA) Investigation 7856, U.S. Customs and Border Protection (CBP) has been investigating evasion of the antidumping (AD) and countervailing duty (CVD) orders on mattresses from the People's Republic of China (China), A-570-092 and C-570-128, and evasion of the AD order on mattresses from the Socialist Republic of Vietnam (Vietnam), A-552-827.<sup>1</sup>

CBP has determined there is substantial evidence that the importers under investigation entered merchandise covered by the *China Orders* on mattresses from China, A-570-092 and C-570-128, into the customs territory of the United States through evasion. CBP has determined that there is not substantial evidence that the importers under investigation entered merchandise covered by the *Vietnam AD Order*, A-552-827.

Specifically, for EAPA consolidated 7856, CBP finds that substantial evidence demonstrates that Beanomy Inc. (Beanomy), IYEE Nature Inc. (IYEE Nature), Kelanch Inc. (Kelanch), Wakodo Household Supply Inc. (Wakodo), Xinshidian Trading Inc. (Xinshidian), Zevoky Inc. (Zevoky); Kakaivy, Inc. (Kakaivy), Weekaly Inc. (Weekaly); Heniddy Inc. (Heniddy), Ryan James Engineering LLC (Ryan James), Sunwind Trading Inc. (Sunwind), and Anlowo Inc. (Anlowo) (collectively, the Importers), imported Chinese-origin mattresses into the United States after transshipping them through the Republic of South Korea (South Korea) and claiming the country of origin as South Korea. Additionally, CBP finds Xinshidian and Sunwind misclassified their imports of Chinese-origin mattresses into the United States as mattress supports, and imported Chinese-origin mattresses into the United States after transshipping them through South Korea and claiming country of origin as South Korea. As a result, no cash deposits were applied to the Importers' entries of covered merchandise.

**BACKGROUND**

On November 2, 2023, Zinus USA Inc. (the Alleger, or Zinus) filed 28 EAPA allegations alleging that the Importers evaded the *Orders* by importing mattresses either from China or

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<sup>1</sup> See *Mattresses from the People's Republic of China: Antidumping Duty Order*, 84 FR 68395 (December 16, 2019) (Case A-570-092) (*China AD Order*); *Mattresses from the People's Republic of China: Countervailing Duty Order*, 86 FR 26463 (May 14, 2021) (Case C-570-128) (*China CVD Order*) (collectively, *China Orders*); and *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) (Case A-552-827) (*Vietnam AD Order*). CBP refers collectively to the *China Orders* and the *Vietnam Orders* as "the *Orders*."

Vietnam into the United States, which were transshipped through South Korea.<sup>2</sup> On November 3, 2023, the Trade Remedy Law Enforcement Directorate (TRLED), within CBP’s Office of Trade, acknowledged receipt of the properly filed EAPA Allegations by the Allegor against the Importers.<sup>3</sup> As such, the entries covered by the period of investigation (POI) are those entered for consumption, or withdrawn from warehouse for consumption, from November 3, 2022, through the pendency of these investigations.<sup>4</sup> TRLED found the information provided in the Allegations reasonably suggested that the Importers entered covered merchandise (mattresses) into the customs territory of the United States through evasion. Consequently, CBP initiated investigations on November 17, 2023, pursuant to Title IV, Section 421 of the Trade Facilitation and Trade Enforcement Act of 2015, commonly referred to as the Enforce and Protect Act of 2015 or “EAPA.”<sup>5</sup>

After evaluating the information on the record at that time, on February 15, 2024, CBP determined that reasonable suspicion existed that the Importers entered mattresses covered by the *China Orders* into the customs territory of the United States that were transshipped from China through South Korea and imposed interim measures.<sup>6</sup> Additionally, CBP determined that reasonable suspicion existed that Xinshidian and Sunwind misclassified their imports of Chinese-origin mattresses into the United States as mattress supports, importing Chinese-origin mattresses into the United States after transshipping them through South Korea and claiming a country of origin as South Korea and imposed interim measures.<sup>7</sup> As shown in the “Analysis” section below, TRLED based these determinations on evidence introduced through the course of these investigations, including: information provided in the Allegations describing the evasion scheme and connecting the Importers and certain suppliers to China-based mattress producer Foshan Aiyi and related companies,<sup>8</sup> non-responses to CBP Form 28 (CF-28) Questionnaires, incomplete responses to CF-28 Questionnaires that did not contradict suspicion and evidence of evasion, a detention response, website analysis, map analysis of reported supplier addresses, and cargo examination results. Consequently, CBP issued the NOI on February 16, 2024.<sup>9</sup> On March 13, 2024, CBP discovered typographic errors in the NOI, related to citing an incorrect entry number for Sunwind; since the facts of the NOI did not change, CBP corrected the NOI on

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<sup>2</sup> See 7856-7867, 7870-7877, 7880-7883 Letters from the Allegor, “Evasion Allegation Against Foshan Aiyi-related U.S. Importers of Mattresses, Pursuant to the Enforce and Protect Act of 2015 (19 U.S.C. §1517),” dated November 2, 2023 (Allegations). Originally, the Allegor filed two allegations each (one allegation per order) on 15 individual importers. Because the Allegor later withdrew four allegations representing 3 importers, this consolidated investigation consists of EAPA case numbers: 7856-7867, 7870-7877, and 7880-7883.

<sup>3</sup> See, e.g., CBP’s Email, “Receipt of Properly Filed Allegations 7856-7883,” dated November 3, 2023.

<sup>4</sup> See 19 C.F.R. § 165.2.

<sup>5</sup> See Memorandum, “Initiation of Investigation for EAPA Case Numbers 7856-7883 (EAPA Consolidated Case 7856) - Mattresses,” dated November 17, 2023. Later, the Allegor withdrew four allegations.

<sup>6</sup> See CBP’s Email, “EAPA 7856: External Notice of Initiation and Interim Measures,” dated February 15, 2024.

<sup>7</sup> The mattresses were misclassified as mattress supports. *Id.*

<sup>8</sup> There are two corporate entities: (1) Foshan Aiyi Family Article Co., Ltd; and (2) Foshan Aiyi Household Products Co., Ltd. (collectively, Foshan Aiyi) involved in the alleged evasion schemes. See Allegations at 2.

<sup>9</sup> See CBP’s Letter, “Notice of Initiation of Investigation and Interim Measures - EAPA Cons. Case 7856,” dated February 16, 2024 (NOI). The NOI is found in the March 25, 2024, CBP Memorandum for the Pre-Amendment NOI.

March 13, 2024, explained the corrections, and issued the amended NOI.<sup>10</sup> The original NOI also remains on the administrative record.<sup>11</sup>

After the NOI, on February 22, 2024, CBP issued Requests for Information (RFIs) to the Importers by email, one RFI per individual importer, pursuant to 19 C.F.R. § 165.23(a).<sup>12</sup> The Importers did not respond by the March 7, 2024 deadline specified in the RFIs; thus, on April 4, 2024, CBP made a second attempt to deliver the RFIs to the Importers, as well as issuing physical copies of the RFIs by FEDEX.<sup>13</sup> For several Importers, CBP had several mailing addresses,<sup>14</sup> so CBP sent an RFI to each known mailing address.<sup>15</sup> The Importers did not respond to the RFIs that CBP issued by FEDEX.<sup>16</sup>

In addition, on February 22, 2024, CBP issued RFIs *via* FEDEX to the named foreign manufacturers:<sup>17</sup> Samyeong International K Co. Ltd. (Samyeong); Outigo Co. Ltd. (Outigo); KCH Inc. (KCH); [ [company name](#) ]; Woomi Holdings (Woomi); [ [company name](#) ]; [ [company name](#) ]; and [ [company name](#) ] (collectively, the South Korean Suppliers) pursuant to 19 C.F.R. § 165.23(a).<sup>18</sup> The RFIs were successfully delivered on the first attempt to KCH, [ [company name](#) ], and Woomi.<sup>19</sup> For the other suppliers, as described in the Supplier Delivery Attempts Memo, CBP made a second, and in some instances, third, attempt to deliver the RFI by way of FEDEX.<sup>20</sup> Only KCH and Woomi responded to the RFIs. The RFIs were due on March 7, 2024.

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<sup>10</sup> See CBP's Memorandum, "Corrections in Notice of Initiation of Investigation and Interim Measures," dated March 13, 2024. See also CBP's Memorandum, "Amended Notice of Initiation of Investigation and Interim Measures - EAPA Cons. Case 7856," dated February 16, 2024 (Amended NOI).

<sup>11</sup> See CBP's Memorandum, "Record of the Pre-Amendment Notice of Initiation and Interim Measures," dated March 25, 2024.

<sup>12</sup> See CBP's Letters to Anlowo, Beanomy, Heniddy, IYEE Nature, Kakaivy, Kelanch, Ryan James, Sunwind, Wakodo, Weekaly, Xinshidian, and Zevoky, "EAPA CONS. CASE 7856 Request for Information," dated February 22, 2024.

<sup>13</sup> See CBP's Memorandum, "Second Delivery Attempts by FEDEX of Requests for Information to Importers," dated April 17, 2024.

<sup>14</sup> These addresses were gathered from CBP trade data systems. See Memo to the File "Trade Data for the Administrative Record," dated December 22, 2023 (Trade Data Memo) at Attachment 1 and Memo to the File "Korean Supplier Information for the Administrative Record," dated December 26, 2023 (Korean Supplier Memo) at Attachments 1-10.

<sup>15</sup> *Id.*

<sup>16</sup> *Id.*

<sup>17</sup> See Trade Data Memo and Korean Supplier Memo, citing addresses CBP trade data systems information and CBP internet company research.

<sup>18</sup> The Amended NOI lists the South Korean Suppliers as the following: [ [company name](#) ] (Supplier A), [ [company name](#) ] (Supplier B), [ [company name](#) ] (Supplier C), [ [company name](#) ] (Supplier D), [ [company name](#) ] (Supplier E), [ [company name](#) ] (Supplier F), [ [company name](#) ] (Supplier G), and [ [company name](#) ] (Supplier H). However, due to non-responses to CBP's requests for bracketing comments, as summarized in the Supplier First Delivery Memo, Samyeong, Outigo, KCH and Woomi are now publicly named. See CBP's Letters to the Korean Suppliers, "EAPA CONS. CASE 7856 - Request for Information," dated February 22, 2024, CBP's Memorandum, "FEDEX First Delivery Attempts of Requests for Information to Suppliers," dated April 15, 2024 (Supplier First Delivery Memo), and the Amended NOI.

<sup>19</sup> See CBP's Memorandum, "FEDEX Second and Third Delivery Attempts of Requests for Information to Suppliers," dated May 22, 2024 (Supplier Delivery Attempts Memo).

<sup>20</sup> *Id.*

On March 4, 2024, KCH and Woomi requested an extension of the deadline.<sup>21</sup> On March 4, 2024, CBP granted KCH and Woomi a partial extension of the deadline, providing the two manufacturers until March 21, 2024, to respond.<sup>22</sup> On March 21, 2024, KCH and Woomi responded to the RFIs.<sup>23</sup> On April 18, 2024, CBP requested a response from Woomi on whether it sought any business confidential treatment of its extension request letter.<sup>24</sup> On April 23, 2024, Woomi responded that it did not claim business confidential treatment.<sup>25</sup> On April 18, 2024, CBP requested KCH respond on whether it sought business confidential treatment of any portion of its extension request letter.<sup>26</sup> On April 23, 2024, KCH responded that it did not claim business confidential treatment.<sup>27</sup>

Neither the Importers nor the Alleger submitted written arguments or voluntary factual information in this investigation.

## **ANALYSIS**

Under 19 U.S.C. § 1517(c)(1)(A), to reach a determination as to evasion, CBP must “make a determination, based on substantial evidence, with respect to whether such covered merchandise was entered into the customs territory of the United States through evasion.”<sup>28</sup> Evasion is defined as “the entry of covered merchandise into the customs territory of the United States for consumption by means of any document or electronically transmitted data or information, written or oral statement, or act that is material and false, or any omission that is material, and that results in any cash deposit or other security or any amount of applicable antidumping or countervailing duties being reduced or not being applied with respect to the covered merchandise.”<sup>29</sup> The term “covered merchandise” is defined as “merchandise that is subject to a CVD order . . . and/or an AD order . . .”<sup>30</sup> As discussed below, substantial evidence on the record of these investigations indicates that the Importers entered merchandise covered by the *China Orders* through evasion.

### ***Transshipment***

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<sup>21</sup> See Woomi’s Letter, “Request for Extension of “EAPA CONS. CASE 7856 – Request for Information,” dated March 4, 2024; and, KCH’s Letter, “Request for Extension of “EAPA CONS. CASE 7856 – Request for Information,” dated March 4, 2024.

<sup>22</sup> See CBP’s email to Woomi, “EAPA Cons. 7856 - Grant Woomi Supplier E Partial Extension for RFI,” dated March 4, 2024; and CBP’s email to KCH, “EAPA Cons. 7856 - Grant KCH Supplier C Partial Extension,” dated March 4, 2024.

<sup>23</sup> See KCH’s Letter, “EAPA CONS. CASE 7856 – Request for Information,” certified March 22, 2024 (KCH RFI Response). The response was filed March 21, 2024. Woomi’s Letter, “EAPA CONS. CASE 7856 – Response to Request for Information,” certified March 22, 2024 (Woomi RFI Response). The response was filed March 21, 2024.

<sup>24</sup> See CBP’s email, “EAPA Cons 7856 - Bracketing Comment Extension Letter Woomi,” dated April 18, 2024.

<sup>25</sup> See Woomi’s email, “EAPA Cons 7856 – Bracketing Comment Extension Letter Woomi,” dated April 23, 2024.

<sup>26</sup> See CBP’s email, “EAPA Cons 7856 - Bracketing Comment Extension Letter KCH,” dated April 18, 2024.

<sup>27</sup> See KCH’s email, “EAPA Cons 7856 – Bracketing Comment Extension Letter KCH,” dated April 23, 2024.

<sup>28</sup> See also 19 C.F.R. § 165.27(a) (implementing 19 U.S.C. § 1517(c)(1)(A)).

<sup>29</sup> 19 C.F.R. § 165.1.

<sup>30</sup> *Id.*

In reviewing the totality of the record evidence, there is substantial evidence that the Importers are transshipping mattresses covered by the *China Orders* through South Korea to avoid payment of AD/CVD. As described below, CBP relied on evidence indicating that none of the South Korean suppliers of the mattresses entered by the Importers are producers of mattresses,<sup>31</sup> admissions by South Korean Suppliers KCH and Woomi to transshipping mattresses from China,<sup>32</sup> evidence that the Importers are linked to Foshan Aiyi, a known producer of mattresses in China,<sup>33</sup> and CBP's cargo examination findings, including the discovery of tags on mattresses revealing Foshan Aiyi-branded mattresses that are marked as being made in China.<sup>34</sup>

### Manufacturing Capabilities

During the POI, the Importers reported, upon entry of merchandise to the United States, that the manufacturers for their imports of mattresses were the South Korean Suppliers.<sup>35</sup> Based on CBP entry data, Table 1 below indicates each South Korean Supplier the Importers reported utilizing. CBP entry data indicates that a number of the Importers are sourcing mattresses from one of the South Korean Suppliers, while others are sourcing from multiple of the South Korean Suppliers, which illustrates an intertwined web of sourcing patterns among the eight South Korean suppliers and 12 Importers (*see* Table 1). Notably, Samyeong and Outigo supply approximately [ number ] percent of the total value of mattress imports from South Korea to the Importers.<sup>36</sup>

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<sup>31</sup> See Trade Data Memo at Attachment 1, Korean Supplier Memo at Attachments 1-10, Sunwind's CF-28 response, dated December 5, 2023 (Sunwind's CF-28 Response), Wakodo's Detention Notice for Entry [ # ]9696 (Entry 9696), dated October 6, 2023, Wakodo's Detention Notice Response, dated October 26, 2023 (Wakodo's Detention Response), and Allegations.

<sup>32</sup> See KCH RFI Response at 2 and Woomi RFI Response at 2.

<sup>33</sup> See Allegations, Memo to the File "Cargo Examinations for the Administrative Record," dated January 12, 2024, (Cargo Examinations Memo) and Wakodo's Detention Response.

<sup>34</sup> See Cargo Examinations Memo at Attachment 2.

<sup>35</sup> See Trade Data Memo at Attachment 1, citing CBP data reflecting entries from November 17, 2022, to November 17, 2023. CBP requirements for filling out manufacturer information on CBP entry summary form 7501 allow for either the exporters of merchandise to be listed or the manufacturers of the merchandise to be listed. In this investigation, no importer has made the argument that the suppliers listed in CBP systems are South Korean manufacturers.

<sup>36</sup> See Trade Data Memo at Attachment 1.

**Table 1: Suppliers, Importers, and Total Value of Mattress Imports from South Korea**

South Korean Supplier	U.S. Importers	Value of Mattress Imports from South Korea
Samyeong	Beanomy, Heniddy, IYEE Nature, Kakaivy, Kelanch, Sunwind, Ryan James, Weekaly, Xinshidian and Zevoky	\$[ # ]
Outigo	Wakodo	\$[ # ]
KCH	Anlowo, IYEE Nature, Weekaly and Zevoky	\$[ # ]
[company name]	Kakaivy	\$[ # ]
Woomi	Kelanch, Weekaly and Zevoky	\$[ # ]
[company name]	Beanomy	\$[ # ]
[company name]	Kelanch	\$[ # ]
[company name]	Xinshidian	\$[ # ]

Source: Trade Data Memo at Attachment 1, citing CBP data reflecting November 3, 2022, to November 17, 2023.

Record evidence exists indicating that the South Korean Suppliers are not legitimate producers of mattresses. As described in the NOI, CBP investigated the addresses and locations of each of the South Korean Suppliers, as listed in the Allegations and confirmed by CBP data, and CBP determined the addresses provided do not support the production of mattresses.<sup>37</sup> The South Korean Suppliers did not provide facility information contradicting the NOI and Allegation during the course of this investigation, despite numerous RFIs being sent to the available contact information.<sup>38</sup> Record evidence exists that the South Korean Suppliers are not legitimate producers of mattresses and do not have facilities capable of manufacturing mattresses.<sup>39</sup>

- Importer Sunwind reported that Samyeong obtained mattresses from a producer named “Samwoo Processing Co., Ltd.,” located at “360, Seobu-Ro 1637 Beon-Gil, Juchon-Myeon, Gimhae-Si, Gyeongsangnam-Do, Republic Of Korea.”<sup>40</sup> CBP was able to locate a company named “Samwoo Engineering Co., Ltd. (Samwoo)” at the same address provided in Sunwind’s CF-28 Response.<sup>41</sup> However, Samwoo’s website reports being a producer of liquid crystal displays (LCD) and organic light-emitting diode (OLED)<sup>42</sup> key process equipment and factory automation equipment.<sup>43</sup> Samwoo’s website does not

<sup>37</sup> See Amended NOI at 12-18, citing the Allegations, Trade Data Memo, Korean Supplier Memo, Sunwind’s CF-28 Response, IYEE Nature’s CF-28 Response, and Wakodo’s Detention Notice Response. CBP requirements for filling out manufacturer information on CBP entry summary form 7501 require that the address of either the exporters of merchandise to be listed or the manufacturers of the merchandise to be listed.

<sup>38</sup> See Supplier First Delivery Memo and Supplier Delivery Attempts Memo,

<sup>39</sup> *Id.*

<sup>40</sup> See Sunwind’s CF-28 Response at 2.

<sup>41</sup> See Korean Supplier Memo at Attachment 3.

<sup>42</sup> LCD and OLED stand for liquid crystal display and organic light-emitting diode, respectively, and refer to digital display screens.

<sup>43</sup> See Korean Supplier Memo at Attachment 3.

report producing mattresses or equipment involved with producing mattresses.<sup>44</sup> No other importer provided information to contradict Samyeong or Samwoo's reported address.

- Importer Wakodo reported Outigo's address as 23, Mieumsandan-Ro 139 Beonga-Gil, Ga Ngseo-Gu, Busan, Gangseo-Gu, South Korea, which is the same address given by the Alleger.<sup>45</sup> Wakodo provided pictures of the outside of Outigo's factory, which do not match the Google Maps screenshots provided by the Alleger; namely the color of the buildings and the placement of the windows do not match.<sup>46</sup> Wakodo did not provide pictures of the interior of Outigo's factory or production lines as evidence of Outigo's ability to produce mattresses.<sup>47</sup>
- Importer IYEE Nature lists KCH's address as "609-20, 278 Cherry Blossom-Ro, Geumcheon-Gu, Seoul, South Korea."<sup>48</sup> KCH's address does not support the production of mattresses<sup>49</sup> as it is the location of a Lotte Factory Outlet, which is a Korean shopping mall.<sup>50</sup> According to the Lotte Factory Outlet's website, there is not a mattress factory at this location.<sup>51</sup> IYEE Nature's CF-28 Response provides external pictures of KCH's manufacturing facility; however, these pictures do not match the pictures on the Lotte Factory Outlet's website.<sup>52</sup>
- CBP trade data systems show [company name]'s location as [ address of company ].<sup>53</sup> Upon further research, CBP found that this address does not have a building or factory associated with it on Google Maps.<sup>54</sup>
- Woomi's address is located in an office building at [ address of company ], as listed in the Allegations and confirmed by CBP trade data systems.<sup>55</sup> The Google Maps screenshots of the location validates that this address is the location of an office building.

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<sup>44</sup> Sunwind's CF-28 Response indicated that mattresses are produced with the following equipment: spring system production machine, fabric cutting and placing procedure, packing & compression process. Samwoo's website does not indicate that it produces any of these equipment pieces. See Korean Supplier Memo at Attachment 3 and Sunwind's CF-28 Response.

<sup>45</sup> See Wakodo's Detention Notice Response, Korean Supplier Memo at Attachment 1, and the Allegations at 19 and Exhibit 1 and 17.

<sup>46</sup> The Alleger maintains that the Google Maps screenshots indicate that there are two different companies ([ company name ]) at Outigo's listed address, neither of which match the name Outigo. See Wakodo's Detention Notice Response at Company Overview, Korean Supplier Memo at Attachment 1, and the Allegations at 19 and Exhibits 1 and 17.

<sup>47</sup> See Wakodo's Detention Notice Response at Company Overview,

<sup>48</sup> This is the same address given in the Allegations and confirmed by CBP trade data systems. See IYEE Nature's CF-28 Response at 21, Allegations at 19, and Korean Supplier Memo at Attachment 1.

<sup>49</sup> See Korean Supplier Memo at Attachments 1 and 4.

<sup>50</sup> *Id.*

<sup>51</sup> *Id.*

<sup>52</sup> See IYEE Nature's CF-28 Responses and Korean Supplier Memo at Attachments 1 and 4.

<sup>53</sup> See Korean Supplier Memo.

<sup>54</sup> *Id.*

<sup>55</sup> See the Allegations at Exhibit 8 and Korean Supplier Memo at Attachments 1 and 6.



- CBP trade data systems show that Beanomy reported [ [company name](#) ]’s address as [ [company address](#) ]. CBP conducted an internet map search and found that this address is associated with a residential address, near a senior citizen facility, that cannot support a building capable of producing mattresses.<sup>56</sup>
- CBP conducted an internet map search and found that [ [company name](#) ]’s address ([ [company address](#) ]) is associated with an office building that cannot support a building capable of producing mattresses.<sup>57</sup>
- CBP research indicates that [ [company name](#) ]’s website shows it is a Chinese logistics company and does not mention producing mattresses in South Korea.<sup>58</sup>

During this investigation, two South Korean Suppliers, KCH and Woomi, admitted that their facilities do not have manufacturing capabilities. In the KCH RFI Response, KCH explained that it is a trading company that was established in [ [date](#) ].<sup>59</sup> KCH also explained that it is not a manufacturing company; rather, it is an import and export company<sup>60</sup> and that it engages in transshipment.<sup>61</sup> Specifically, KCH explained that “products are imported from China and re-exported to the United States with no modification.”<sup>62</sup> KCH provided an invoice, packing list, bill of lading, customs, payment, and shipment receipt documentation for mattress shipments to the United States.<sup>63</sup> In the Woomi RFI Response, Woomi explained that it is a trading company that was established in April 2022.<sup>64</sup> Woomi also explained that it is not a manufacturing company; rather, it is an import and export company<sup>65</sup> and that it engages in transshipment.<sup>66</sup> Specifically, Woomi explained that “products are imported from China and re-exported to the United States with no modification.”<sup>67</sup> KCH provided an invoice, packing list, bill of lading, customs, payment, and shipment receipt documentation for mattress shipments to the United States.<sup>68</sup>

### Connection to China

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<sup>56</sup> See Korean Supplier Memo at Attachment 8.

<sup>57</sup> See Importers’ CF-28 Requests and Korean Supplier Memo at Attachment 9.

<sup>58</sup> See Korean Supplier Memo at Attachment 10.

<sup>59</sup> See KCH RFI Response at 2.

<sup>60</sup> *Id.* at 3.

<sup>61</sup> *Id.* at 7.

<sup>62</sup> *Id.* at 3.

<sup>63</sup> *Id.* at 3 and Appendix V.

<sup>64</sup> See Woomi RFI Response at 2.

<sup>65</sup> *Id.* at 3.

<sup>66</sup> *Id.* at 7.

<sup>67</sup> *Id.* at 3.

<sup>68</sup> *Id.* at 3 and Appendix V.

Record evidence links the Importers and the South Korean Suppliers to a known Chinese manufacturer of mattresses, Foshan Aiyi.<sup>69</sup> Specifically, importers IYEE Nature, Anlowo, and Zevoky are linked to Foshan Aiyi through registered trademarks, of which Foshan Aiyi has many (*see* Table 2).<sup>70</sup> These trademarks share the same names as importers IYEE Nature, Anlowo, and Zevoky.<sup>71</sup> These three importers failed to provide evidence contradicting the record information that their names are trademarks of Foshan Aiyi. Therefore, CBP finds that there is substantial evidence that importers IYEE Nature, Anlowo, and Zevoky are connected to Foshan Aiyi *via* trademark ownership.

**Table 2: Trademark Ownership**

Trademark Owner	Trademark
Foshan Aiyi	IYEE Nature
	S Secretland
	Molbly
Molbly	Anlowo
	Zevoky

*Source:* Amended NOI, citing Allegations at Exhibit 2a.

CBP Cargo examinations of mattress shipments from Samyeong and Outigo provided additional support for Foshan Aiyi’s connections to the Importers.<sup>72</sup> Eleven of the twelve Importers imported mattresses from Samyeong and Outigo during the POI (*see* Table 2).<sup>73</sup>

On November 3, 2023, CBP conducted a cargo examination of mattresses imported from Outigo by [ [company name](#) ] during the POI, specifically Entry 1120.<sup>74</sup> CBP found that the merchandise matched the description of mattresses as defined by the Harmonized Tariff Schedule of the United States (HTSUS) 9404.21.0095 (mattresses of cellular rubber or plastics) and that the merchandise fit the description of merchandise in the *Orders*, which covers all adult and youth mattresses.<sup>75</sup> The cargo examination of Entry 1120 provided photographic evidence that the examined mattresses were labeled with “Made in China” and were branded with Foshan-Aiyi trademarks, specifically Mollbly and IYEE Nature.<sup>76</sup> Further, the cargo exam provided evidence that paperwork associated with this shipment labeled Samyeong as a manufacturer of the examined mattresses. Specifically, the “General Certificate of Conformity with Federal

<sup>69</sup> *See* Amended NOI at 5-7, citing the Allegations at 2, 12, 13, 23, 26, 28-30 and Exhibits 2b, 10, 11, 12, 15, 16, and 40.

<sup>70</sup> *Id.*

<sup>71</sup> *Id.* at 13 at Exhibit 2a.

<sup>72</sup> *See* Memo to the File “Cargo Examinations for the Administrative Record,” dated January 12, 2024 (Cargo Examinations Memo).

<sup>73</sup> *See* Trade Data Memo. The remaining importer Anlowo sourced mattresses from KCH; as described earlier, KCH admits to sourcing mattresses from China and exporting them to the United States. *See* KCH’s RFI response.

<sup>74</sup> *See* Cargo Examinations Memo at Attachment 2, citing CBP’s cargo examination of Entry [ [number](#) ]1120 (Entry 1120).

<sup>75</sup> *See* the *Orders*, citing the scope of the *Orders*.

<sup>76</sup> *See* Allegations at Exhibit 17 and Cargo Examinations Memo at Attachment 2.

Standard 16 C.F.R. § 1633” provided in the shipment indicates that the manufacturer is Samyeong, not Outigo as was reported to CBP.<sup>77</sup> Therefore, there is a discrepancy between what was declared to CBP and what was declared for the purposes of meeting U.S. regulatory requirements for mattresses for the same shipment. [ [company name](#) ], Samyeong, and Outigo did not provide RFI responses and, through their failure to cooperate with the investigation, did not refute the evidence that they exported Foshan Aiyi mattresses to the United States, imported by [ [several company names](#) ].

Additionally, on November 15, 2023, CBP conducted a cargo examination of mattresses from Samyeong imported by [ [company name](#) ] during the POI, specifically Entry 0863.<sup>78</sup> CBP found that the merchandise matched the description of mattresses as defined the HTSUS 9404.21.0095 (mattresses of cellular rubber or plastics) and that the merchandise fit the description of merchandise in the *Orders* which covers all adult and youth mattresses<sup>79</sup> The cargo examination of Entry 0863 confirmed Samyeong’s link to Foshan Aiyi-branded mattresses.<sup>80</sup> Specifically, the cargo examination found a product brochure for [ [company name](#) ] and yielded photographs of the mattress packaging, which displays Foshan Aiyi’s distinctive branding of four blue curved lines on the boxes.<sup>81</sup> Record evidence demonstrates that Foshan Aiyi is a Chinese mattress producer and has a network of brand names and trademarks owned by the company, including [ [company name](#) ] (*see* Table 2). Further, record evidence indicates that Foshan Aiyi does not have mattress production facilities in South Korea.<sup>82</sup> [ [company name](#) ] and Samyeong did not provide an RFI response and, through their failure to cooperate with the investigation, did not refute the claim of exporting Foshan Aiyi mattresses. Therefore, when combined with record evidence that Samyeong does not have its own production capabilities, and the absence from the record of information indicating that Samyeong sourced mattresses from a non-Chinese entity, CBP finds that there is substantial evidence that importers [ [several company names](#) ], all of which report sourcing mattresses from Samyeong,<sup>83</sup> are evading the *Orders*.

Because the South Korean Suppliers lack manufacturing facilities in South Korea, two of the South Korean suppliers admitted to transshipping Chinese mattresses through South Korea, and trademark information and CBP cargo exams link all 12 Importers to Foshan Aiyi or other Chinese manufacturers of mattresses, CBP finds that there is substantial evidence that the Importers, who declared their entries of mattresses into the United States as country of origin South Korea, are sourcing mattresses from China. Moreover, the Importers have failed to declare their Chinese-origin mattresses as subject to AD/CVD, thereby evading the *China Orders*.<sup>84</sup>

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<sup>77</sup> *Id.*

<sup>78</sup> See Memo to the File “Cargo Examinations for the Administrative Record,” dated January 12, 2024 (Cargo Examinations Memo), at Attachment 1, citing the CBP’s cargo examination of Entry [ [number](#) ]0863 (Entry 0863).

<sup>79</sup> See the *Orders*, citing the scope of the *Orders*.

<sup>80</sup> See Cargo Examinations Memo at Attachment 1.

<sup>81</sup> See Allegations at 24 and Exhibit 19 and Cargo Examinations Memo at Attachment 1.

<sup>82</sup> See Allegations at Exhibit 2b.

<sup>83</sup> See Trade Data Memo, citing CBP data.

<sup>84</sup> *Id.*

## *Misclassification*

Record information exists that importers Sunwind and Xinshidian are misclassifying mattress imports, as well as transshipping Chinese-origin mattresses through South Korea. According to CBP data, Sunwind and Xinshidian classified certain entries, during the POI, with HTSUS subheading 9404.10.0000 (description: mattress supports).<sup>85</sup> However, these entries' cargo descriptions are "Mattress" or "Mattress of Cellular Rubber Or Plastic."<sup>86</sup> Because HTSUS subheading 9404.10.0000 does not describe mattresses, but rather non-covered merchandise, namely the support system for the mattress, it appears that these importers are misclassifying mattress imports as other types of goods. Additionally, Sunwind, and Xinshidian did not classify these entries as subject to the *China Orders*. Before the NOI, CBP issued a CBP Form 28 to Sunwind requesting information on entries [ number ]1325 and [ number ]1366, and Sunwind responded with incomplete information.<sup>87</sup> Nonetheless, Sunwind provided invoices for these entries from Samyeong, indicating that the merchandise being imported was mattresses, not mattress supports.<sup>88</sup>

CBP issued RFIs to Sunwind and Xinshidian regarding entries during the POI classified under HTSUS subheading 9404.10.0000.<sup>89</sup> Neither Sunwind nor Xinshidian responded to the requests for information.<sup>90</sup> Therefore, CBP will have to rely on other record evidence, namely CBP data showing cargo descriptions stating the entries contained mattresses.<sup>91</sup> CBP finds there is substantial evidence that Sunwind and Xinshidian evaded the *Chinese Orders* by misclassifying entries of mattresses entered into the United States and not classifying those entries as subject to AD/CVD duties.<sup>92</sup>

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<sup>85</sup> *Id.* at Attachment 2 for a summary chart of misclassified entries from importers Sunwind and Xinshidian, based on CBP trade data.

<sup>86</sup> *Id.*

<sup>87</sup> Sunwind failed to provide any production information and failed to provide translations for the following documents: factory utilities, factory lease contract, factory salary information, and factory export processing contracts. *See* Sunwind's CF-28 Response.

<sup>88</sup> *See* Sunwind's CF-28 Response and Trade Data Memo at Attachment 2.

<sup>89</sup> *See* CBP's Letters to Sunwind and Xinshidian, "EAPA CONS. CASE 7856 Request for Information," dated February 22, 2024.

<sup>90</sup> *See* CBP's Memorandum, "Second Delivery Attempts by FEDEX of Requests for Information to Importers," dated April 17, 2024.

<sup>91</sup> Sunwind did provide a partial response to a CF-28 request. As noted above, Sunwind failed to provide any production information and failed to provide translations for the following documents: factory utilities, factory lease contract, factory salary information, and factory export processing contracts. Therefore, CBP cannot rely on it. *See* Trade Data Memo at Attachment 2, the Importers' RFI Requests, and Sunwind's CF-28 Response.

<sup>92</sup> *See* Trade Data Memo at Attachment 2, Importers' CF-28 Requests, and Sunwind's CF-28 Response.

### *Adverse Inferences*

Pursuant to 19 U.S.C. § 1517(c)(3)(A) and 19 C.F.R. § 165.6, CBP may apply an adverse inference if the party to the investigation that filed an allegation, the importer, or the foreign producer or exporter of the covered merchandise fails to cooperate and comply to the best of its ability with a request for information made by CBP. In applying an adverse inference against an eligible party, CBP selects from the facts otherwise available on the record to make a final determination as to evasion pursuant to 19 U.S.C. § 1517(c)(1)(A) and 19 C.F.R. § 165.27.<sup>93</sup> With respect to the current investigation, CBP finds that the Importers and South Korean Suppliers Samyeong, Outigo, [ company name ], [ company name ], [ company name ], and [ company name ] all failed to adequately cooperate with the investigation to the best of their abilities. As a result of the lack of cooperation from the Importers and South Korean Suppliers Samyeong, Outigo, [ company name ], [ company name ], [ company name ], and [ company name ], CBP will apply inferences adverse to the interests of these entities.

### *Importers*

CBP provided the Importers with multiple opportunities to respond to their RFIs and demonstrate that their imports were mattresses that had been produced in South Korea as declared on the entry documentation, and, as such, that the Importers had accurately represented their entries of South Korean-origin mattresses and were not evading the *Orders*. CBP issued RFIs to the Importers using both email and FEDEX.<sup>94</sup> None of the Importers responded to their respective RFIs.<sup>95</sup> Therefore, due to the documented failure of the Importers to participate by responding to CBP's RFIs, CBP finds that the Importers did not cooperate to the best of their abilities in this EAPA investigation.<sup>96</sup> As a result, the Importers did not provide evidence that refutes information on the record (*i.e.*, the Allegations, CBP's cargo exams, and manufacturers' RFI responses) that indicates the Importers entered mattresses from China and failed to declare them as subject to AD/CVD. Therefore, CBP will apply inferences adverse to the interests of all the Importers and find that all of the mattresses they entered during the POI were of Chinese origin, and thus, subject to the *China Orders*. Accordingly, CBP will use the *China Orders'* rates to assess duties on the entries.

Additionally, Sunwind and Xinshidian did not respond to CBP's RFIs. As a result, CBP is drawing inferences adverse to the interests of these two importers as well, and will select from among the facts otherwise available to make the determination as to evasion of the *China Orders*

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<sup>93</sup> See 19 C.F.R. § 165.6(a).

<sup>94</sup> See Supplier First Delivery Memo and Supplier Delivery Attempts Memo.

<sup>95</sup> Note as explained above that CBP also sent the Importers CF-28s *via* email and FEDEX. The importers IYEE Nature and Sunwind submitted partial responses to CF-28 requests for information. However, the CF-28 responses were incomplete and did not demonstrate that IYEE Nature and Sunwind had entered mattresses that were produced in South Korea. CBP is not relying on the lack of responses to CF-28s to determine adverse inferences are appropriate. Instead, CBP is relying on the lack of responses to RFIs that clearly indicated that the requests were pursuant to an EAPA investigation.

<sup>96</sup> See Non-Responsive Importers Memorandum at Attachments 1-3.

by way of misclassifying Chinese produced mattresses as a different type of good, mattress supports, and reporting the country of origin as South Korea.<sup>97</sup>

- Anlowo imported from KCH, as identified in the Allegations and confirmed by CBP trade data systems.<sup>98</sup> The Allegor conducted a site visit to KCH’s address in South Korea and found that the address in South Korea was for a commercial building that had no manufacturing operations; therefore, KCH did not appear to exist as a mattress manufacturer in South Korea at the reported address.<sup>99</sup> Subsequently, during the investigation, KCH admitted to transshipping Chinese-origin merchandise.<sup>100</sup> Further, the name “Anlowo” is a trademark owned by Foshan Aiyi.<sup>101</sup> KCH has admitted to transshipping Chinese-origin mattresses.<sup>102</sup> Given that the importer Anlowo has imported from a South Korean exporter KCH that does not appear to exist as a manufacturer in South Korea, and that the importer Anlowo has the same name as a trademark owned by Foshan Aiyi, a Chinese producer of mattresses, CBP is relying on this evidence that is adverse to Anlowo to determine that Anlowo evaded the *China Orders* by transshipping Chinese-origin mattresses through South Korea and declaring them as South Korean origin such that no AD/CVD was collected.
- Beanomy imported from Samyeong, as identified in the Allegations<sup>103</sup> and one of its shipments underwent a cargo examination.<sup>104</sup> The Allegers conducted a site visit to Samyeong’s address in South Korea and found that the address in South Korea was for an office building that had no manufacturing operations; therefore, Samyeong did not appear to exist as a mattress manufacturer in South Korea at their business address.<sup>105</sup> A cargo examination revealed that Beanomy imported a Foshan Aiyi-branded mattress with Foshan Aiyi distinctive branding of four curved blue lines on the packaged boxes in an entry declared to be manufactured by Samyeong.<sup>106</sup> Evidence demonstrates that Foshan Aiyi is a Chinese mattress producer and has a network of brand names and trademarks owned by the company.<sup>107</sup> Evidence shows that Beanomy has imported from a South Korean exporter that does not have manufacturing capabilities in South Korea. Furthermore, Beanomy also imported mattresses from [ [company name](#) ], which has no known manufacturing facilities in South Korea.<sup>108</sup> As such, CBP is relying on evidence that is adverse to the interests of Beanomy and determining that Beanomy evaded the

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<sup>97</sup> See Trade Data Memo at Attachment 2, the Importers’ RFI Requests, and Sunwind’s CF-28 Response.

<sup>98</sup> See Allegations at Exhibit 36 at page 2 and Exhibit 37.

<sup>99</sup> See Allegations at 19 and Exhibit 1 and Exhibit 8. See also Korean Supplier Memo at Attachments 1 and 4, that shows the address appears to be a Korean shopping mall.

<sup>100</sup> See KCH RFI Response.

<sup>101</sup> See Allegations at Exhibit 2a.

<sup>102</sup> See KCH RFI Response.

<sup>103</sup> See Allegations at 17-18 and Exhibits 1 and 7.

<sup>104</sup> See Cargo Examinations Memo at Attachment 1

<sup>105</sup> See Allegations at 18 and Exhibits 1 and 7.

<sup>106</sup> See Cargo Examinations Memo at Attachment 1.

<sup>107</sup> See Allegations at 12, Exhibit 2a, 2b, 11, and 40.

<sup>108</sup> See Trade Data Memo and Korean Supplier Memo.

*China Orders* by transshipping Chinese-origin mattresses through South Korea and declaring them as South Korean origin such that no AD/CVD was collected.

- Heniddy imported from Samyeong, as identified in the Allegations.<sup>109</sup> The Allegor conducted a site visit to Samyeong’s address in South Korea and found that the address in South Korea was for an office building that had no manufacturing operations; therefore, Samyeong did not appear to exist as a mattress manufacturer in South Korea at the reported address.<sup>110</sup> Cargo examinations for other mattress entries exported by Samyeong revealed that Samyeong exported a Foshan Aiyi-branded mattress with Foshan Aiyi distinctive branding of four curved blue lines on the box packaging.<sup>111</sup> Evidence shows that Heniddy has imported from South Korean exporter Samyeong that: 1) does not have manufacturing capabilities in South Korea, and 2) has previously exported Foshan Aiyi mattresses. As such, CBP is relying on evidence that is adverse to the interests of Heniddy and determining that Heniddy evaded the *China Orders* by transshipping Chinese-origin mattresses through South Korea and declaring them as South Korean origin such that no AD/CVD was collected.
- IYEE Nature imported from Samyeong and KCH, as identified in the Allegations.<sup>112</sup> In a cargo examination for an entry where Wakado was declared as the importer of record, CBP found a certificate identifying IYEE Nature as the importer of record, contradicting the entry information.<sup>113</sup> That same cargo examination found the label on the mattresses marked as “Made in China.”<sup>114</sup> The Made-in-China label was contrary to the South Korean country of origin that had been declared to CBP.<sup>115</sup> Further, the name “IYEE Nature” is a trademark owned by Foshan Aiyi, a Chinese producer of mattresses.<sup>116</sup> Furthermore, IYEE Nature also imported mattresses from KCH, which, as discussed above, has no known manufacturing facilities in South Korea.<sup>117</sup> The Allegor conducted a site visit to Samyeong’s address in South Korea and found that the address in South Korea was for an office building that had no manufacturing operations; therefore, Samyeong did not appear to exist as a mattress manufacturer in South Korea at the reported address.<sup>118</sup> Additionally, KCH has admitted to transshipping Chinese-origin mattresses.<sup>119</sup> CBP is relying on this evidence that is adverse to the interests of IYEE Nature to determine that IYEE Nature evaded the *China Orders* by transshipping Chinese-origin mattresses through South Korea, which were declared upon entry to the United States to be South Korean in origin.

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<sup>109</sup> See Allegations at Exhibit 7 and Exhibit 8.

<sup>110</sup> See Allegations at 18 and Exhibits 1 and 7.

<sup>111</sup> See Cargo Examinations Memo at Attachment 1.

<sup>112</sup> See Allegations at 19 Exhibit 7, Exhibit 8, Exhibit 12, and Exhibit 14.

<sup>113</sup> See Cargo Examinations Memo at Attachment 2.

<sup>114</sup> *Id.*

<sup>115</sup> *Id.*

<sup>116</sup> See Allegations at Exhibit 2a.

<sup>117</sup> See Trade Data Memo.

<sup>118</sup> See Allegations at 18 and Exhibits 1 and 7.

<sup>119</sup> See KCH RFI Response.

- Kakaivy imported from Samyeong, as identified in the Allegations.<sup>120</sup> The Allegor conducted a site visit to Samyeong’s address in South Korea and found that the address in South Korea was for an office building that had no manufacturing operations; therefore, Samyeong did not appear to exist as a mattress manufacturer in South Korea at the reported address.<sup>121</sup> Cargo examinations for other mattress entries exported by Samyeong revealed that Samyeong exported a Foshan Aiyi-branded mattress with Foshan Aiyi distinctive branding of four curved blue lines on the box packaging.<sup>122</sup> Evidence shows that Kakaivy has imported from South Korean exporter Samyeong that: 1) does not have manufacturing capabilities in South Korea, and 2) has previously exported Foshan Aiyi Chinese mattresses in shipments declared as South Korean in origin. Furthermore, Kakaivy also imported mattresses from [ [company name](#) ], which has no known manufacturing facilities in South Korea.<sup>123</sup> As such, CBP is relying on evidence that is adverse to the interests of Kakaivy and determining that Kakaivy evaded the *China Orders* by transshipping Chinese-origin mattresses through South Korea that was declared as South Korean in origin and thus did not pay requisite AD/CVD duties.
- Kelanch imported from Samyeong, Woomi, and [ [company name](#) ], as identified in the Allegations.<sup>124</sup> The Allegor conducted a site visit to Samyeong and Woomi’s addresses in South Korea and found that the addresses in South Korea were for commercial buildings that had no manufacturing operations; therefore, Samyeong and Woomi did not appear to exist as mattress manufacturers in South Korea at the reported addresses.<sup>125</sup> Cargo examinations for other mattress entries exported by Samyeong revealed that Samyeong exported a Foshan Aiyi-branded mattress with Foshan Aiyi distinctive branding of four curved blue lines on the box packaging.<sup>126</sup> Evidence shows that Kelanch has imported from South Korean exporter Samyeong that: 1) does not have manufacturing capabilities in South Korea, and 2) has previously exported Foshan Aiyi mattresses. Furthermore, CBP trade data systems show that Kelanch also imported mattresses from Woomi, which has no known manufacturing facilities in South Korea.<sup>127</sup> Moreover, Woomi has admitted to transshipping Chinese-origin mattresses.<sup>128</sup> Kelanch also imported mattresses from [ [company name](#) ], which has no known manufacturing facilities in South Korea as its South Korea address an office building that cannot support producing mattresses.<sup>129</sup> As such, CBP is relying on evidence that is adverse to the interests of Kelanch and determining that Kelanch evaded the *China Orders* by transshipping Chinese-origin mattresses through South Korea, which it declared as South Korean in origin upon entry, thus not paying the requisite AD/CVD on the merchandise.

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<sup>120</sup> See Allegations at Exhibit 7 and Exhibit 8.

<sup>121</sup> See Allegations at 18 and Exhibits 1 and 7.

<sup>122</sup> See Cargo Examinations Memo at Attachment 1.

<sup>123</sup> See Trade Data Memo and Korean Supplier Memo.

<sup>124</sup> See Allegations at Exhibit 6b, Exhibit 7, and Exhibit 8.

<sup>125</sup> See Allegations at Exhibit 1.

<sup>126</sup> See Cargo Examinations Memo at Attachment 1.

<sup>127</sup> See Trade Data Memo and Korean Supplier Memo.

<sup>128</sup> See Woomi RFI Response.

<sup>129</sup> See Trade Data Memo and Korean Supplier Memo.



- Ryan James imported from Samyeong, as identified in the Allegations.<sup>130</sup> The Allegor conducted a site visit to Samyeong’s address in South Korea and found that the address in South Korea was for an office building that had no manufacturing operations; therefore, Samyeong did not appear to exist as a mattress manufacturer in South Korea at the reported address.<sup>131</sup> Cargo examinations for other mattress entries exported by Samyeong revealed that Samyeong exported a Foshan Aiyi-branded mattress with Foshan Aiyi distinctive branding of four curved blue lines on the box packaging.<sup>132</sup> Evidence shows that Ryan James has imported from South Korean exporter Samyeong that: 1) does not have manufacturing capabilities in South Korea, and 2) has previously exported Foshan Aiyi mattresses from China, though the merchandise was declared as South Korean in origin. As such, CBP is relying on evidence that is adverse to Ryan James and determining that Ryan James evaded the *China Orders* by transshipping Chinese-origin mattresses through South Korea, which it declared as South Korean upon entry, thus not paying the requisite AD/CVD on the merchandise.
- Sunwind imported from Samyeong, as identified in the Allegations.<sup>133</sup> The Allegor conducted a site visit to Samyeong’s address in South Korea and found that the address in South Korea was for an office building that had no manufacturing operations; therefore, Samyeong did not appear to exist as a mattress manufacturer in South Korea at the reported address.<sup>134</sup> Cargo examinations for other mattress entries exported by Samyeong revealed that Samyeong exported a Foshan Aiyi-branded mattress with Foshan Aiyi distinctive branding of four curved blue lines on the box packaging.<sup>135</sup> Evidence shows that Sunwind has imported from South Korean exporter Samyeong that: 1) does not have manufacturing capabilities in South Korea, and 2) has previously exported Foshan Aiyi mattresses produced in China. As such, CBP is relying on evidence that is adverse to Sunwind and determining that Sunwind evaded the *China Orders* by transshipping Chinese-origin mattresses through South Korea that it declared as South Korean in origin and failed to pay AD/CVD duties. In addition, due to the lack of RFI responses to the questions CBP asked about Sunwind’s misclassified entries, CBP will rely on other record evidence, and find through adverse inference, as stated above regarding its imports of transshipped mattresses, that the misclassified entries were of Chinese-origin.
- Wakodo imported from Outigo, as identified in the Allegations.<sup>136</sup> The Allegor conducted an internet map search for Outigo’s address in South Korea and found that the address in South Korea was for two companies (*i.e.*, [ [company name](#) ] and [ [company name](#) ]) that do not share a name with Outigo; therefore, Outigo did not appear to exist

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<sup>130</sup> See Allegations at Exhibit 32.

<sup>131</sup> See Allegations at 18 and Exhibits 1 and 7.

<sup>132</sup> See Cargo Examinations Memo at Attachment 1.

<sup>133</sup> See Allegations at Exhibit 35.

<sup>134</sup> See Allegations at 18 and Exhibits 1 and 7.

<sup>135</sup> See Cargo Examinations Memo at Attachment 1.

<sup>136</sup> See Allegations at 19 and Exhibit 17.

as a mattress manufacturer in South Korea at the reported address.<sup>137</sup> Further, in Wakodo's detention response, the pictures of the outside of Outigo's factory do not match the Google Maps screenshots from the Alleger<sup>138</sup> and pictures of imported mattresses in the detention response identify packaging boxes with Foshan Aiyi's four blue curved lines.<sup>139</sup> Additionally, CBP's cargo exam found that the mattresses were labeled "Made in China," despite the entry documentation reporting the mattresses as having a South Korean country of origin.<sup>140</sup> As such, CBP is relying on evidence that is adverse and determining that Wakodo evaded the *China Orders* by transshipping Chinese-origin mattresses through South Korea and declaring them as South Korean upon entry such that no AD/CVD was applied.

- Weekaly imported from Samyeong and KCH, as identified in the Allegations and confirmed by CBP entry documentation.<sup>141</sup> The Alleger conducted a site visit to Samyeong's and KCH's addresses in South Korea and found that the addresses in South Korea were for commercial buildings that had no manufacturing operations; therefore, Samyeong and KCH did not appear to exist as mattress manufacturers in South Korea at their businesses' addresses.<sup>142</sup> Cargo examinations for other mattress entries exported by Samyeong revealed that Samyeong exported a Foshan Aiyi-branded mattress with Foshan Aiyi distinctive branding of four curved blue lines on the box packaging.<sup>143</sup> Evidence shows that Weekaly has imported from South Korean exporters Samyeong and KCH that both: 1) do not have manufacturing capabilities in South Korea, and 2) have previously exported Foshan Aiyi mattresses.<sup>144</sup> Furthermore, Weekaly also imported mattresses from Woomi, which has no known manufacturing facilities in South Korea.<sup>145</sup> Moreover, KCH and Woomi have admitted to transshipping Chinese-origin mattresses.<sup>146</sup> As such, CBP is relying on evidence that is adverse to the interests of Weekaly and determining that Weekaly evaded the *China Orders* by transshipping Chinese-origin mattresses through South Korea, which it had declared as South Korean in origin.
- Xinshidian imported from Samyeong and [ [company name](#) ] as identified in the Allegations.<sup>147</sup> The Alleger conducted a site visit to Samyeong's address in South Korea and found that the address in South Korea was for an office building that had no manufacturing operations; therefore, Samyeong did not appear to exist as a mattress manufacturer in South Korea at its reported address.<sup>148</sup> Cargo examinations for other mattress entries exported by Samyeong revealed that Samyeong exported a Foshan Aiyi-

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<sup>137</sup> See Allegations at 19 and Exhibit 17.

<sup>138</sup> See Wakodo Detention Response Memo at Attachment 2, Outigo Company Profile.

<sup>139</sup> See Wakodo Detention Response Memo at Attachment 2. See also Allegations at 24-25 and Exhibit 19.

<sup>140</sup> See Cargo Examinations Memo at Attachment 2.

<sup>141</sup> See Allegations at Exhibit 7 and Exhibit 8.

<sup>142</sup> See Allegations at 18 and Exhibits 1, 7, and 8.

<sup>143</sup> See Cargo Examinations Memo at Attachment 1.

<sup>144</sup> As described previously, KCH has exported to Anlowo, which is a trademark owned by Foshan Aiyi.

<sup>145</sup> See Trade Data Memo and Korean Supplier Memo.

<sup>146</sup> See KCH RFI Response and Woomi RFI Response.

<sup>147</sup> See Allegations at Exhibit 8.

<sup>148</sup> See Allegations at 18 and Exhibits 1 and 7.

branded mattress with Foshan Aiyi distinctive branding of four curved blue lines on the box packaging.<sup>149</sup> Evidence shows that Xinshidian has imported from South Korean exporter Samyeong that: 1) does not have manufacturing capabilities in South Korea, and 2) has previously exported Foshan Aiyi mattresses. Further, [ [company name](#) ] website indicates that it is a Chinese logistics company and shows no evidence of producing mattresses in South Korea.<sup>150</sup> As such, CBP is relying on evidence that is adverse to the interests of Xinshidian and determining that Xinshidian evaded the *China Orders* by transshipping Chinese-origin mattresses through South Korea while declaring it as South Korean in origin and thus not subject to AD/CVD duties. In addition, due to the lack of any response to the questions CBP asked about Xinshidian's misclassified entries *via* a RFI, CBP will rely on other record evidence, and find through adverse inference, as stated above, that Xinshidian's misclassified entries were of Chinese-origin.

- Zevoky imported from Samyeong, KCH, and Woomi, as identified in the Allegations.<sup>151</sup> The Allegor conducted a site visit to Samyeong's, KCH's, and Woomi's addresses in South Korea and found that the addresses in South Korea were for commercial buildings that had no manufacturing operations; therefore, Samyeong, KCH, and Woomi did not appear to exist as mattress manufacturers in South Korea at the reported addresses.<sup>152</sup> Further, the name "Zevoky" is a trademark owned by Foshan Aiyi.<sup>153</sup> Cargo examinations for other mattress entries exported by Samyeong revealed that Samyeong exported a Foshan Aiyi-branded mattress with Foshan Aiyi distinctive branding of four curved blue lines on the box packaging.<sup>154</sup> Evidence shows that Zevoky imported from South Korean exporters Samyeong, KCH, and Woomi and that all do not have manufacturing capabilities in South Korea. Moreover, KCH and Woomi have admitted to transshipping Chinese-origin mattresses.<sup>155</sup> As such, CBP is relying on evidence that is adverse to Zevoky and determining that Zevoky evaded the *China Orders* by transshipping Chinese-origin mattresses through South Korea, which it declared as South Korean in origin and thus not subject to AD/CVD duties.

### Manufacturers

CBP provided the South Korean Suppliers with multiple opportunities to respond to CBP's RFIs and to demonstrate that, as declared on the importers' entries, the South Korean Suppliers' exports were mattresses produced in South Korea, and, as such, that the Importers had accurately represented that their entries were of South Korean-origin mattresses not subject to the *China Orders*. CBP sent the RFIs using FEDEX and made several attempts to deliver the RFIs,

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<sup>149</sup> See Cargo Examinations Memo at Attachment 1.

<sup>150</sup> See Korean Supplier Memo at Attachment 10.

<sup>151</sup> See Allegations at Exhibit 7 and Exhibit 8.

<sup>152</sup> See Allegations at Exhibit 1.

<sup>153</sup> See Allegations at Exhibit 2a.

<sup>154</sup> See Cargo Examinations Memo at Attachment 1.

<sup>155</sup> See KCH RFI Response and Woomi RFI Response.

ensuring that the FEDEX tracking receipt confirmed delivery.<sup>156</sup> Only KCH and Woomi responded to the RFIs.<sup>157</sup> The remaining suppliers—Samyeong, Outigo, [ company name ], [ company name ], [ company name ], and [ company name ]—all failed to cooperate to the best of their abilities. Therefore, CBP is drawing inferences adverse to Samyeong, Outigo, [ company name ], [ company name ], [ company name ], and [ company name ] and will select from among the facts otherwise available on the record to make the determination as to evasion of the *China Orders*. Specifically, CBP is relying on the Alleger’s site visits to the locations of the manufacturers, Google maps images of the addresses reported for the manufacturers on entry documentation, the cargo examination as explained above, and the ties to Foshan Aiyi explained above, to find that the manufacturers were not producing mattresses and were instead transshipping Chinese-origin mattresses. In making its determination, CBP is relying on information adverse to suppliers Samyeong, Outigo, [ company name ], [ company name ], [ company name ], and [ company name ], as described above, along with discussion of the application of adverse inferences to the Importers.

### ***No Substantial Evidence for Evasion of The Vietnam Order***

During its investigation, CBP did not find substantial evidence that the Importers were evading the *Vietnam AD Order*. The evidence uncovered by CBP during the investigation indicated that all the imports were likely from China, due to the numerous ties to China as discussed above. As a result, CBP has determined there is not substantial evidence that the Importers entered merchandise covered by the *Vietnam AD Order* into the customs territory of the United States through evasion.

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<sup>156</sup> See Memorandum, “FEDEX Second and Third Delivery Attempts of Requests for Information to Suppliers,” dated May 22, 2024. See also Memorandum, “FEDEX First Delivery Attempts of Requests for Information to Suppliers,” dated April 15, 2024.

<sup>157</sup> KCH and Woomi provide partial responses to CBP’s RFIs. Because KCH and Woomi admitted to transshipping Chinese-origin mattresses through South Korea, in this investigation, CBP determined that application of adverse inferences is not necessary.

**ACTIONS TAKEN PURSUANT TO THE AFFIRMATIVE DETERMINATIONS OF EVASION**

In light of CBP's determinations that the Importers entered merchandise into the customs territory of the United States through evasion, and pursuant to 19 U.S.C. § 1517(d) and 19 C.F.R. § 165.28, CBP will suspend or continue to suspend the liquidation for all entries imported by the Importers, that are subject to EAPA consolidated investigation 7856, and continue suspension until instructed to liquidate these entries. For those entries previously extended in accordance with the interim measures, CBP will rate adjust and change those entries to type 03 and continue suspension until instructed to liquidate these entries. CBP will also evaluate the Importers' continuous bonds in accordance with CBP's policies and may require single transaction bonds as appropriate. None of the above actions preclude CBP or other agencies from pursuing additional enforcement actions or penalties.

Sincerely,



for Victoria Cho

Director, Enforcement Operations Division  
Trade Remedy Law Enforcement Directorate  
Office of Trade