



PUBLIC VERSION

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Re: Amended Notice of Initiation of Investigation and Interim Measures - EAPA Cons. Case
7856

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

This letter is to inform you that U.S. Customs and Border Protection (CBP) has commenced a formal investigation under Title IV, Section 421 of the Trade Facilitation and Trade Enforcement Act of 2015, commonly referred to as the Enforce and Protect Act (EAPA), against importers 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).¹ CBP is investigating whether the Importers evaded antidumping duty (AD) orders A-570-092 and A-552-827 and countervailing duty (CVD) order C-570-128 on mattresses.² Based on a review of available information, CBP has found that reasonable suspicion exists that the Importers entered covered merchandise into the customs territory of the United States through evasion. Thus, CBP has imposed interim measures.³

Period of Investigation

Pursuant to 19 CFR 165.2, entries covered by an EAPA investigation are “those entries of allegedly covered merchandise made within one year before the receipt of an allegation....” Entry is defined as an “entry, or withdrawal from warehouse for consumption, of merchandise into the customs territory of the United States.”⁴ CBP acknowledged receipt of 28 properly filed allegations against the Importers on November 3, 2023.⁵ Therefore, the entries covered by this investigation are those entered for consumption, or withdrawn from warehouse for consumption, from November 3, 2022, through the pendency of this investigation.⁶

Initiation

On November 17, 2023, the Trade Remedy Law Enforcement Directorate (TRLED) within CBP’s Office of Trade initiated this investigation under EAPA as a result of allegations submitted by Zinus USA Inc. (the Allegor or Zinus)⁷ concerning the evasion of AD/CVD duties

¹ See 7856-7883 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). Because the Allegor withdrew some allegations, this consolidated investigation consists of EAPA case numbers: 7856-7867, 7870-7877, 7880-7883.

² 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*); 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*) (collectively, *Orders*).

³ See 19 USC 1517(e); see also 19 CFR 165.24.

⁴ See 19 USC 1517(a)(4); see also 19 CFR 165.1.

⁵ See CBP Email, “Receipt of Properly Filed Allegations 7856-7883,” dated November 3, 2023.

⁶ See 19 CFR 165.2.

⁷ The Allegor produces mattresses in the United States that are domestic-like products under the *Orders*. The Allegor meets the definition of an interested party that may file EAPA allegations pursuant to 19 CFR 165.1.

by the Importers.⁸ In the Allegations, the Alleger asserts that the Importers evaded the *Orders* by importing mattresses either from the People’s Republic of China (China) and/or the Socialist Republic of Vietnam (Vietnam) into the United States that were transshipped through the Republic of Korea (Korea).⁹

Description of the Alleged Transshipment Scheme

Trade Data and Production Information

The Alleger argues that publicly available U.S. import data obtained through the U.S. International Trade Commission (Dataweb) shows a “significant spike” in imports of mattresses from Korea starting in April 2023.¹⁰ Specifically, the Alleger indicates that imports increased from “8,493 units in March 2023 to 21,842 units in April 2023 (an increase of 157 percent) and then nearly tripled, to 64,676 units in May 2023 (an increase of 661 percent in two months).”¹¹ The Alleger maintains that imports in “August 2023, the most recent month for which import data is available on, show imports of mattresses from Korea totaled 95,846 - an increase of 1,028 percent since March.”¹² The Alleger argues that the increase in mattress exports from Korea is concerning due to the lack of Korean mattress production capability to sustain this increase in exports. To support this claim, the Alleger provides an affidavit from [**Name**], a company official for Zinus Inc. that is related to the Alleger by virtue of being its Korean parent company.¹³ This affidavit explains that the Alleger is part of a multi-national participant in the mattress industry with knowledge of Korean mattress manufacturing.¹⁴ Based on their expertise in the Korean mattress market, the Allegation states that the company official “is unaware of any mattress manufacturing operations in Korea sufficient to support the recent surge in U.S. imports.”¹⁵ The Alleger argues that the lack of Korean mattress production capability to support the surge in imports reasonably suggests that the recent surge of Korean exports is the result of transshipment.¹⁶

The Alleger also provides importer-specific trade data showing that each of the Importers imports mattresses from Korea. Through the importer specific trade data, the Alleger identifies the names and addresses of the Korean entities from which these importers received mattresses.¹⁷ The Alleger maintains that reviewing bill of lading records indicates that the Importers are

⁸ CBP consolidated EAPA investigations 7856-7883 into a single investigation. *See* Memorandum, “Initiation of Investigation for EAPA Case Numbers 7856-7883 (EAPA Consolidated Case 7856) – Mattresses,” dated November 17, 2023 (Initiation Memorandum).

⁹ *See* Allegations at 1 and 4-5.

¹⁰ *See* Allegations at 15 and Exhibit 3.

¹¹ *Id.*

¹² *Id.*

¹³ *Id.* at 4 and Exhibit 1.

¹⁴ *Id.* at 13 and Exhibit 1.

¹⁵ *Id.* at 13 and Exhibits 1 and 3.

¹⁶ *Id.* at 13 and Exhibits 1 and 3.

¹⁷ *Id.* at 17 and Exhibits 1, 6a, 6b, 7, 8, 12-14, 17, 18, and 34-37.

sourcing mattresses from common Korean shippers: [Name], [Name], [Name], and [Name] (Table 1).

Table 1: Korean Supplier and U.S. Importer Connections

Korean Supplier	U.S. Importers
[Name]	Beanomy, Heniddy, IYEE Nature, Kakaivy, Kelanch, Sunwind, Ryan James, Weekaly, Xinshidian, and Zevoky
[Name]	Anlowo, IYEE Nature, Weekaly and Zevoky
[Name]	Kelanch and Zevoky
[Name]	Wakodo

Source: Allegations at Exhibits 1, 6a, 6b, 7, 8, 12-14, 17, 18, and 34-37, citing Import Genius data.

The Allegor provides information regarding the location of the Korean suppliers [Name],¹⁸ [Name],¹⁹ [Name],²⁰ and [Name].²¹ In researching these suppliers, [Name] for the Allegor conducted site visits to the facilities allowing the Allegor to provide pictures for three of the Korean suppliers.²² The Allegor asserts that suppliers [Name], [Name] and [Name] were operating out of office buildings with no manufacturing operations.²³ The Allegor contends that based on its experience with producing mattresses in the United States, the [Name], [Name], and [Name] locations are too small to allow for production of mattresses.²⁴ The Allegor provides context based on its U.S. mattress facility which is [Name] square feet and has production lines as long as [Name] feet.²⁵ The Allegor asserts that the office buildings listed as the addresses for [Name], [Name], and [Name] could not be used to produce mattresses.²⁶ For Korean supplier [Name], the Allegor provides screenshots from Google Maps.²⁷ The Allegor maintains that the Google Maps screenshots indicate that there are two different companies ([Names]) at [Name] listed address, neither of which match the name [Name].²⁸ The Allegor argues that based on the overlapping Korean suppliers shown in the importer-specific trade data and the Korean suppliers' lack of mattress production capabilities, there is evidence to reasonably suggest that the Importers are transshipping mattresses through Korea.

¹⁸ *Id.* at 18.

¹⁹ *Id.* at 19.

²⁰ *Id.* at 19.

²¹ *Id.* at 19 and Exhibit 17.

²² *Id.* at Exhibit 1 at page 3.

²³ *Id.* at 18-20 and Exhibits 1, 7, and 8.

²⁴ *Id.* at Exhibit 1 at page 3.

²⁵ *Id.* at 18-20 and Exhibits 1, 20a, and 20b.

²⁶ *Id.* at 18-20 and Exhibits 1, 7, and 8.

²⁷ *Id.* at 19 and Exhibit 1 and 17.

²⁸ *Id.*

Foshan Aiyi²⁹

The Allegor claims that the increase of U.S. imports of mattresses from Korea coincided with a [**Information**] for the Allegor, which the Allegor attributes to mattresses sold on Amazon by Foshan Aiyi.³⁰ The Allegor argues that there is evidence to reasonably suggest that the Importers are evading the *Orders* by importing mattresses from Foshan Aiyi and related companies without paying the requisite duties.³¹

Connection to the Orders

The Allegor contends that Foshan Aiyi is producing and selling mattresses that are covered by the scope of the *Orders*. Specifically, the Allegor argues that Foshan Aiyi and the related brands are primarily selling foam and hybrid mattresses, citing Foshan Aiyi's product display pages on their Amazon sales pages.³² The Allegor asserts that "all types of youth and adult mattresses, whether comprised entirely of foam, or a combination of other materials, produced in China or Vietnam and imported into the United States, constitute merchandise that is subject" to the *Orders*.³³ The Allegor argues that the foam and hybrid mattresses sold by Foshan Aiyi and related brands are covered by the scope of the *Orders*.³⁴

The Allegor indicates that Foshan Aiyi is "Chinese company that owns the trademark for a number of different brand names of mattresses sold in the United States," citing a publicly available news article listing Foshan Aiyi as a Chinese furniture and mattress brand.³⁵ The Allegor asserts Foshan Aiyi and related companies have, *inter alia*, the following trademarks registered and has identified that the following trademarks are associated with mattress entries covered by this investigation: Molbly, Potetz, IYEE Nature, Anlowo, S Secretland, Alloeck, OYT Mattress, Jingxun Mattress, Jingwei Mattress and Zevoky.³⁶ To support this supposition, the Allegor submits publicly available trademark sources indicating that Foshan Aiyi and related companies own the previously listed trademarks.

²⁹ The Allegor indicates that 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.

³⁰ *Id.*

³¹ *Id.*

³² *Id.* at 11-12 and Exhibit 19.

³³ *Id.* at 11-12 and Exhibits 4-5, citing the scopes of the *Orders*.

³⁴ The Allegor also contends that Foshan Aiyi could sell different types of mattresses that are covered by the scope of the *Orders* and that CBP should not limit its investigations to only foam and hybrid mattresses. *Id.* at 11-12 and Exhibit 19.

³⁵ *Id.* at 12 and Exhibit 11.

³⁶ *Id.* at 12-13 and Exhibit 2a.

The Alleger asserts that Foshan Aiyi is producing mattresses, covered by the scope of the *Orders*, in China and Vietnam.³⁷ The Alleger supports this allegation with the following evidence:

- The Alleger provides the official website for Foshan Aiyi that describes itself as a mattresses producer and lists its manufacturing locations as “Foshan {(China)}, Huizhou {(China)}, and Vietnam,” and indicates that its “products sell well in the United States.”³⁸
- The Alleger provides information on publicly available prices for IYEE Nature (a Foshan Aiyi brand) mattress from Amazon. The Alleger argues that the retail price point is too low and does “not reflect a commercially available price” from a manufacturer subject to paying the AD/CVD cash deposits required to enter mattresses legally under the *Orders*. The Alleger contends that this low retail price is reasonable evidence that suggests that the Importers are entering covered merchandise into the United States without paying AD/CVD duties.³⁹
- The Alleger provides the official website for Molbly, a trademark of Foshan Aiyi mattresses, that lists “Foshan Aiyi Family Article Co., Ltd.” as the “business name” and provides a Chinese address for the “business address.”⁴⁰ The Alleger provides the eBay company page for Molbly, a trademark of Foshan Aiyi, which indicates that Molbly’s mattresses are produced by Vietnamese manufacturer Tongli.⁴¹
- The Alleger provides a 2022 Taiwanese Customs ruling that determined that spring mattresses from China, labeled “Made for Molbly Inc. 1700 {B}roadway New York, NY 10019,” were not marked with the proper place of origin. The Taiwanese Customs ruling indicates that this was the second violation for inaccurate origin labels on Chinese mattresses.⁴²
- The Alleger provides a news article that describes how Foshan Aiyi Furniture expanded its mattress brand Molbly into the U.S. market.⁴³ The news article cites Ge Xuguang, a cross-border e-commerce trader working directly with Foshan Aiyi’s factory management and ecommerce operations; specifically, Ge is credited with working to rebuild a management plan for the Foshan Aiyi factory operations. The news article cites Ge’s strategy to ship 100 containers of Chinese mattresses to the United States shortly after the *China AD Order* went into effect, calculating the risk of AD duties with reexporting as a fallback plan.⁴⁴ The news article also attributes Ge with implementing a strategy of “ship the {mattresses} which have no label to an overseas warehouse first and then label them.”⁴⁵ The news article credits that “this move directly allowed Molbly to

³⁷ *Id.* at 2, 12,13, 23, 26, 28-30 and Exhibits 2b, 10, 11, 12, 15, 16, and 40.

³⁸ *Id.* at 2 and Exhibit 2b.

³⁹ *Id.* at 30 and Exhibit 12.

⁴⁰ *Id.* at 23 and Exhibit 16.

⁴¹ *Id.* at 26 and Exhibits 10 and 15.

⁴² *Id.* at 29 and Exhibit 40.

⁴³ *Id.* 28-29 and Exhibit 11, citing the news article from Hard Krypton’s “Insight Global” column.

⁴⁴ *Id.*

⁴⁵ *Id.*

enter the top seven in Amazon’s mattress category.” The news article indicates that Foshan Aiyi and its brand Molbly shifted production from China to Vietnam in September 2019.⁴⁶ The Alleger argues that the timing of the shift in country of production and Foshan Aiyi’s reported strategy to evade the *China AD Order* corresponds to the implementation of the *China AD Order* and that Foshan Aiyi moved production in response to the *China AD Order*.⁴⁷

Connection to the Importers

The Alleger asserts that Foshan Aiyi operates a “web of different affiliated suppliers, exporters, U.S. importers, and shell companies” that enable the company to export mattresses to the United States (Table 2).⁴⁸ To support this supposition, the Alleger provided evidence that Foshan Aiyi and its related businesses have registered trademarks that are associated with the Importers, specifically IYEE Nature, Anlowo, and Zevoky.⁴⁹ The Alleger contends that the trademark ownership provides reasonable evidence that the Importers are within the “web” of Foshan Aiyi’s business affiliates and are importing covered merchandise produced by Foshan Aiyi without paying the requisite AD/CVD duties for the *Orders*.⁵⁰

Table 2: Trademark Ownership

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

Source: Allegations at Exhibit 2a.

To research Foshan Aiyi and related companies, the Alleger purchased sample mattresses, primarily listed on Amazon.⁵¹ In [**Date**], Zinus purchased a sample queen-sized Molbly brand mattress; the product label attached to the mattress stated that the mattress was “Made for Beanomy Inc.” at “1745 Shea Center Dr. FL 4, Highlands Ranch, CO, 801291537.”⁵² The Alleger linked the sample purchase to importer-specific shipment data associated with Beanomy; the Beanomy shipment data shows that the importer sourced its mattresses from the Korean supplier [**Name**].⁵³ The Alleger acquired another queen-sized Molbly mattress; the product

⁴⁶ *Id.*

⁴⁷ *Id.* 28-29.

⁴⁸ *Id.* at 13.

⁴⁹ *Id.* at 13 at Exhibit 2a.

⁵⁰ *Id.* 13 at Exhibit 2a.

⁵¹ *Id.* at 16-21 and Exhibit 1.

⁵² *Id.* at 17-18 and Exhibits 1 and 6a.

⁵³ *Id.* at 17-18 and Exhibits 1, 6a, and 7.

label attached to the mattress stated that the mattress was “Made for Kelanch Inc” at “1601 29th St. STE 192 Boulder, Co 80301.”⁵⁴ Again, the Alleger linked the sample purchase to importer-specific shipment data associated with Kelanch; the Kelanch shipment data shows that the importer sourced its mattresses from the Korean supplier [Name].⁵⁵ The Alleger argues that the connection between Molbly brand mattresses, Korean supplier [Name], and importers Beanomy and Kelanch is evidence that reasonably suggests that Beanomy and Kelanch are evading the *Orders* by transshipping mattresses produced by Foshan Aivi in either China or Vietnam through Korea.⁵⁶

Additionally, the Alleger provides importer-specific shipment information for Heniddy, IYEE Nature, Kakaivy, Sunwind, Ryan James, Weekaly, Xinshidian, and Zevoky that shows that these importers are also sourcing mattresses from Korean supplier [Name].⁵⁷ The Alleger argues that based on bills of lading linking importers Beanomy and Kelanch to Molbly and Foshan Aiyi through Korean supplier [Name], there is evidence to reasonably suggest that importers Heniddy, IYEE Nature, Kakaivy, Sunwind, Ryan James, Weekaly, Xinshidian, and Zevoky are participating in similar schemes to import Molbly and Foshan Aiyi mattresses through the same supplier [Name] to avoid the *Orders*.⁵⁸

The Alleger purchased a mattress from an [Name] vendor using the same name, IYEE Nature, as another Foshan Aiyi-affiliated brand IYEE Nature and the related importer IYEE Nature.⁵⁹ The Alleger contends that the mattress purchased from IYEE Nature was made in Vietnam.⁶⁰ In support of this claim, the Alleger provided photographs of the packaging for the IYEE Nature mattress marked with “Made in Vietnam.”⁶¹ Since IYEE Nature has acted as consignee, the Alleger argues that the country-of-origin markings on the packaging combined with Foshan Aiyi’s trademark ownership of IYEE Nature provides reasonable evidence that IYEE Nature is evading the *Orders*. The Alleger also connected the sample purchase which shows “made in Vietnam” to importer-specific shipment data associated with IYEE Nature (*i.e.*, bills of lading with IYEE Nature as the consignee); the IYEE Nature shipment data shows that the importer sourced its mattresses from the Korean supplier [Name].⁶² Additionally, the Alleger provides importer-specific shipment information (*i.e.*, bills of lading with Weekaly or Zevoky as the consignee and [Name] as the shipper;⁶³ import data bills of lading for Anlowo showing [Name] shipments;⁶⁴ and a sample bill of lading with Anlowo as the consignee

⁵⁴ *Id.* at 17-18 and Exhibits 6b and 8 and Exhibit 23.

⁵⁵ *Id.* at 18 and Exhibits 1, 6b, and 8.

⁵⁶ *Id.* at 17-18 and Exhibits 1, 6a, 6b, 7 and 8.

⁵⁷ *Id.* at 18-19 and Exhibits 6b, 7, 8, 32, 33, 34 and 35.

⁵⁸ *Id.* at 17-19 and Exhibits 1, 6a, 6b, 7, 8, 32, 33, 34 and 35.

⁵⁹ *Id.* at Exhibit 1 at page 1. *See also* 19-20 and Exhibits 2a, 8, 12 and 14.

⁶⁰ *Id.* at 27.

⁶¹ *Id.* at 19-20 and Exhibits 8, 12 and 14.

⁶² *Id.* at 19-20 and Exhibits 8, 12 and 14. *See also* Exhibit 1 at page 1.

⁶³ *Id.* at Exhibit 8.

⁶⁴ *Id.* at Exhibit 36.

and [Name] as the shipper)⁶⁵ for Anlowo,⁶⁶ Weekaly and Zevoky that shows that these importers are also sourcing mattresses from Korean supplier [Name].⁶⁷ The Allegor argues that based on evidence (*i.e.*, trademark ownership web diagrams and an illustrative web of the logistics chain relationships of Foshan Aiyi-related companies;⁶⁸ an analysis of shipper data from bills of lading;⁶⁹ packaging photographs;⁷⁰ and a bill of lading with consignee IYEE Nature and shipper [Name])⁷¹ that Korean supplier [Name] has shipped merchandise to IYEE Nature, which is also a trademark owned by Foshan Aiyi, there is evidence to reasonably suggest that importers Anlowo, Weekaly, and Zevoky are participating in similar schemes to import Foshan Aiyi mattresses through the same supplier [Name] to evade the *Orders*.⁷²

Potctz is another brand owned by Foshan Aiyi.⁷³ The Allegor argues that importer-specific shipment data (*i.e.*, bill of lading data summaries with Potctz as the consignee and [Name] as the shipper) associated with the Potctz brand identifies that the mattress was sourced from Korean supplier [Name].⁷⁴ Additionally, the Allegor provides importer-specific shipment information (*i.e.*, bill of lading data summaries with Kelanch and Zevoky as the consignees and [Name] as the shipper) for Kelanch and Zevoky that shows that these importers are also sourcing mattresses from Korean supplier [Name].⁷⁵ The Allegor argues that based on evidence that Foshan Aiyi owns the Potctz brand, and since Potctz acted as a consignee in relationship with Korean supplier [Name], and since photographs suggest that [Name] does not have mattress production capabilities,⁷⁶ there is evidence to reasonably suggest that importers Kelanch and Zevoky are participating in similar schemes to import Foshan Aiyi-owned brand mattresses through the same supplier [Name] to avoid the *Orders*.⁷⁷

Similarly, the Allegor provided photographs of a Jingxun (Foshan Aiyi-affiliated brand) mattress label and packaging from importer Wakodo from Korean supplier [Name].⁷⁸ The Allegor asserts that importer Wakodo is evading the *Orders* by transshipping Jingxun-branded mattresses through Korea. The Allegor contends that evidence provided about Jingxun's relationship with

⁶⁵ *Id.* at Exhibit 37.

⁶⁶ The Allegor also provides importer shipment data for Anlowo that indicates that the importer also sources from the Tongli factory in Vietnam. Although the cargo description and HTS numbers are not available, the shipment data reasonably suggests that Anlowo sources material from a known Vietnamese mattress producer. *Id.* at Exhibit 36.

⁶⁷ *Id.* at and Exhibits 8, 36, and 37.

⁶⁸ *Id.* at Exhibit 2a.

⁶⁹ *Id.* at Exhibit 8.

⁷⁰ *Id.* at Exhibit 12.

⁷¹ *Id.* at Exhibit 14.

⁷² *Id.* at Exhibits 2a, 8, 12 and 14.

⁷³ *Id.* at 19 and Exhibit 2a.

⁷⁴ *Id.* at 19-20 and Exhibits 8 and 13.

⁷⁵ *Id.* at Exhibit 8.

⁷⁶ *Id.* at Exhibit 1 at page 3 and Exhibit 8.

⁷⁷ *Id.* at 19-20 and Exhibits 2a, 8, and 13.

⁷⁸ *Id.* at 19 and Exhibits 2a and 17.

Foshan Aiyi and evidence on supplier [Name], which does not appear in Google Maps at its listed shipping address, reasonably suggests this assertion.⁷⁹

Based on the Alleger's purchases of Foshan Aiyi-affiliated mattresses, the Alleger argues that the Importers are purposely attempting to evade the *Orders* by importing mattresses without the proper product labeling.⁸⁰ Specifically, the Alleger asserts that the Foshan Aiyi-related mattresses do not appear to comply with the fire-resistant labeling required to sell mattresses in the United States.⁸¹ The Alleger explains that the requirements set forth in 16 CFR 1633.12 mandate that each mattress product label includes the manufacturer, country of manufacture, and importer.⁸² The Alleger maintains that imported mattresses must include "the complete address of the foreign manufacturer, including country, and the complete physical address of the importer or the United States location where the required records are maintained." The Alleger also claims that the Foshan Aiyi-affiliated mattresses had "protruding mattress tags," meaning that the regulatory information on the product labels were outside of the "internal plastic packaging."⁸³ Based on these observations and its experience as a mattress producer that ships mattresses using similar internal plastic packaging, the Alleger contends that these mattress labels do not conform to typical mattress packaging standards.⁸⁴ Further, it maintains that by choosing to package the mattresses with the label outside of the internal plastic packaging, these mattresses' packing method is "designed so the {regulatory} labels could easily be stamped after and separate from the actual manufacture of the mattress."⁸⁵ The Alleger argues that the fact that the Foshan Aiyi mattresses' product labels omit required U.S. regulatory information (the manufacturer name and address, country of origin, and importer of the covered merchandise) means there is reasonable evidence to suggest that the Importers are attempting to evade the *Orders* because they are not attributing the correct country of origin to their mattress imports.⁸⁶

Initiation Assessment

TRLED will initiate an investigation if it determines that "{t}he information provided in the allegation ... reasonably suggests that the covered merchandise has been entered for consumption into the customs territory of the United States through evasion."⁸⁷ 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,

⁷⁹ *Id.* at 19-20 and Exhibits 2a and 17.

⁸⁰ *Id.* at Exhibit 6a, 12, 17 and 18.

⁸¹ *Id.* at 21-22 and Exhibits 6a, 6b, 12, and 18.

⁸² *Id.* 21 and Exhibit 6a, containing a copy of the labeling requirement.

⁸³ *Id.* at Exhibits 1 at page 3 and 38.

⁸⁴ *Id.* at Exhibit 1

⁸⁵ *Id.* at Exhibit 1.

⁸⁶ *Id.*

⁸⁷ *See* 19 CFR 165.15(b); *see also* 19 USC 1517(b)(1).

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.”⁸⁸ Thus, the allegation must reasonably suggest not only that merchandise subject to an AD and/or CVD order was entered into the United States by the importer through evasion, but that such entry was made by a material false statement or act, or material omission, which resulted in the reduction or avoidance of applicable AD and/or CVD cash deposits or other security.

In assessing the basis for the Allegations, CBP finds that the information submitted by the Alleger reasonably suggests that the Importers entered merchandise covered by the *Orders* into the customs territory of the United States through evasion. Specifically, the Alleger has submitted documentation reasonably available to it, including: U.S. import data trends of mattresses from Korea, shipment data linked to the Importers’ purchases of mattresses from Korea, information on the lack of production capabilities of the named Korean manufacturers (based on the Alleger’s familiarity with the Korean market and photographic evidence of the shipper’s locations), the Importers’ connections to Chinese company Foshan Aiyi, which has Chinese and Vietnamese mattress manufacturing, and discrepancies in proper U.S. safety labeling for mattresses.

For the reasons set forth above, CBP is initiating an investigation under the authority of 19 U.S.C. § 1517(b)(1) for the Importers’ imports of covered merchandise that are alleged to be entered for consumption into the customs territory of the United States through evasion.⁸⁹ While CBP shall make a determination as to whether merchandise properly within the scope of the *Orders* was entered into the customs territory through evasion, the statute does not limit this determination to only the type of evasion for which the investigation was initiated.⁹⁰

Interim Measures

Not later than 90 calendar days after initiating an investigation under EAPA, TRLED will decide based on the record of the investigation if there is reasonable suspicion that merchandise covered by the *Orders* was entered into the United States through evasion.⁹¹ CBP need only have sufficient evidence to support a reasonable suspicion that the importer alleged to be evading entered merchandise covered by an AD and/or CVD order into the customs territory of the United States by a materially false statement or act, or material omission, that resulted in the reduction or avoidance of applicable AD and/or CVD cash deposits or other security. If reasonable suspicion exists, CBP will impose interim measures pursuant to 19 U.S.C. § 1517(e) and 19 CFR 165.24. As explained below, CBP is imposing interim measures because there is a

⁸⁸ See 19 CFR 165.1; see also 19 USC 1517(a)(5)(A).

⁸⁹ See also 19 CFR 165.15.

⁹⁰ See 19 USC 1517(c)(1)(A).

⁹¹ 19 USC 1517(e); see also 19 USC 165.24(a).

reasonable suspicion that the importer entered covered merchandise into the United States through evasion by means of transshipment through Korea and/or by misclassification.⁹²

CBP Form 28 (CF-28)

On July 22, 2023, and November 9, 10, and 14, 2023, CBP issued 19 CF-28 requests for information to the Importers, requesting various information including invoices, packing slips, bills of lading, sources of raw materials, production records, and customs documentation for entries from Korea during the POI.⁹³ The Importers' CF-28 requests sought information on entries involving the following Korean suppliers: [Names], [Name], [Name], [Name], and [Name] (Attachment 1).⁹⁴ Only importers IYEE Nature and Sunwind submitted partial responses to the November CF-28 requests.⁹⁵ Importers Anlowo, Beanomy, Heniddy, Kakaivy, Kelanch, Ryan James, Wakodo, Weekaly, Xinshidian, and Zevoky (collectively, nonresponsive Importers) did not submit responses to any CF-28 requests. Because IYEE Nature, Sunwind and the nonresponsive Importers provided no information to contradict record evidence, as detailed in the Allegations and the other record information (outlined below), CBP finds that there is reasonable suspicion that IYEE Nature, Sunwind, and the nonresponsive Importers are transshipping covered merchandise through Korea into the United States.

Korean Suppliers

During the period of investigation, the Importers reported, upon entry of merchandise to the United States, that the manufacturers for their imports of Korean mattress were from the following eight suppliers: [Name] (Supplier A), [Name] (Supplier B), [Name] (Supplier C),

⁹² See 19 CFR 165.24(a).

⁹³ See CF-28 request for entries [#]1337 and [#]4201 sent to Anlowo, dated November 9, 2023; CF-28 request for entries [#]2400 and [#]5983 sent to Beanomy, dated November 9, 2023; CF-28 request for entry [#]4681 sent to Heniddy, dated November 9, 2023; CF-28 requests for entries [#]1637 and [#]0604 sent to IYEE Nature, dated November 9 and 10, 2023; CF-28 request for entry [#]4653 sent to Kakaivy, dated November 9, 2023; CF-28 requests for entries [#]0671 and [#]2613 sent to Kelanch, dated November 9 and 10, 2023; CF-28 request for entry [#]0675 sent to Ryan James, dated November 10, 2023; CF-28 request for entries [#]1325 and [#]1366 sent to Sunwind, dated November 10, 2023; CF-28 request for entry [#]1001 sent to Wakodo, dated November 14, 2023; CF-28 request for entry [#]0470 sent to Weakly, dated November 9, 2023; CF-28 request for entries [#]5938 and [#]2125 sent to Xinshidian, dated November 10, 2023; and CF-28 requests for entries [#]6386 and [#]0180 sent to Zevoky, dated July 22, and November 9, 2023 (collectively, the Importers' CF-28 Requests).

⁹⁴ *Id.*

⁹⁵ Sunwind failed to respond to provide production information for the CF-28 request for entries [#]1325 and [#]1366. Sunwind also failed to provide translations for the following documents: factory utilities, factory lease contract, factory salary information, and factory export processing contracts. IYEE Nature submitted a partial response to the CF-28 request for entry [#]0604, only submitting partial information on shipment documentation, sales contracts, timecards, and production facilities. IYEE Nature failed to respond to the CF-28 request for entry [#]1637. See Sunwind's CF-28 response, dated December 5, 2023 (Sunwind's CF-28 Response) and IYEE Nature's CF-28 Response, dated December 27, 2023 (IYEE Nature's CF-28 Response) (collectively, Importers' CF-28 Responses).

[Name] (Supplier D), [Name] (Supplier E), [Name] (Supplier F), [Name] (Supplier G), and [Name] (Supplier H).⁹⁶ CBP data indicates that a number of the Importers are sourcing mattresses from the same Korean shippers (*i.e.*, suppliers) while others are sourcing from multiple suppliers, which illustrates an intertwined web of sourcing patterns among the eight Korean suppliers and 14 Importers (Table 3). Notably, Suppliers A and B supply approximately [#] percent of the total value of mattresses imports from Korea to the Importers. As described below, record evidence indicates that reasonable suspicion exists that these eight Korean suppliers are not producing mattresses in Korea.

Table 3: Korean Suppliers, U.S. Importers, and Total Value of Mattress Imports from Korea

Korean Supplier	U.S. Importers	Value of Mattress Imports from Korea
[Name] Supplier A	Beanomy, Heniddy, IYEE Nature, Kakaivy, Kelanch, Sunwind, Ryan James, Weekaly, Xinshidian, and Zevoky	[#]
[Name] Supplier B	Wakodo	[#]
[Name] Supplier C	Anlowo, IYEE Nature, Weekaly and Zevoky	[#]
[Name] Supplier D	Kakaivy	[#]
[Name] Supplier E	Kelanch, Weakly, and Zevoky	[#]
[Name] Supplier F	Beanomy	[#]
[Name] Supplier G	Kelanch	[#]
[Name] Supplier H	Xinshidian	[#]

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

⁹⁶ See Memo to the File “Trade Data for the Administrative Record,” dated December 22, 2023 (Trade Data Memo) at Attachment 1, citing CBP data reflecting 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 merely exporters of merchandise nor has any importer provided evidence of Korean manufacturers other than those listed here or in the “Supplier A” section of this determination.

Supplier A

Nine importers reported sourcing mattresses from Supplier A during the period of investigation.⁹⁷ CBP requested information on nine entries from nine importers associated with Supplier A and received two partial responses pertaining to importer Sunwind.⁹⁸ Sunwind failed to provide production information for the CF-28 requests for entries [#]1325 and [#]1366. In the same CF-28 response for entries [#]1325 and [#]1366, Sunwind also failed to provide translations for the following documents: factory utilities, factory lease contract, factory salary information, and factory export processing contracts. The partial responses were insufficient.⁹⁹ Record evidence also provides reasonable suspicion that Supplier A does not produce mattresses in Korea because of its location in an office building too small to produce mattresses.¹⁰⁰

According to Sunwind's CF-28 Response for entries [#]1325 (Entry 1325) and [#]1366 (Entry 1366), Supplier A 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.¹⁰¹ CBP was able to locate a company named "Samwoo Engineering Co., Ltd. (Samwoo)" at the same address provided in Sunwind's CF-28 Response.¹⁰² However, Samwoo's website reports being a producer of liquid crystal displays (LCD) and organic light-emitting diode (OLED)¹⁰³ key process equipment and factory automation equipment.¹⁰⁴ Samwoo's website does not report producing mattresses or equipment involved with producing mattresses.¹⁰⁵ Further, the factory pictures provided by Sunwind do not match the pictures of the factory location of Samwoo.¹⁰⁶ Additionally, CBP requested information pertaining to the raw material purchases the manufacturer used to produce the mattresses in Korea, and Sunwind indicated that its supplier refused to provide this information.¹⁰⁷ Because of the discrepancies between the information provided in Sunwind's CF-28 Response and publicly available information (*i.e.*, maps showing companies inconsistent with the reported address and factory

⁹⁷ See Trade Data Memo at Attachment 1.

⁹⁸ See the Importers' CF-28 Requests and Sunwind's CF-28 Response.

⁹⁹ See Sunwind's CF-28 Response.

¹⁰⁰ CBP confirmed the address given in the Allegations with information in CBP data. See Memo to the File "Korean Supplier Information for the Administrative Record," dated December 26, 2023 (Korean Supplier Memo) at Attachment 1 and 2 and Allegations at 18 and Exhibits 1 and 7.

¹⁰¹ See Sunwind's CF-28 Response at 2.

¹⁰² See Korean Supplier Memo at Attachment 3.

¹⁰³ LCD and OLED stand for liquid crystal display and organic light-emitting diode, respectively, and refer to digital display screens.

¹⁰⁴ See Korean Supplier Memo at Attachment 3.

¹⁰⁵ 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.

¹⁰⁶ *Id.*

¹⁰⁷ See Importers' CF-28 Requests and Sunwind's CF-28 Response at 1.

pictures inconsistent with publicly available pictures), CBP finds reasonable suspicion exists that Samwoo is not a producer of mattresses, even though Sunwind reported Samwoo as the producer.

Because nine Importers did not respond to eight of the nine CF-28 requests associated with entries supplied by Supplier A, CBP must rely on other record evidence that provides reasonable suspicion that Importers obtaining mattresses from Supplier A and/or Samwoo are transshipping the mattresses through Korea.¹⁰⁸

Supplier B

Wakodo reported sourcing mattresses from Supplier B during the period of investigation but failed to respond to the CF-28 request concerning entries supplied by Supplier B.¹⁰⁹ Because Wakodo did not respond to the CF-28 requests, CBP must rely on other record information to determine if Supplier B is producing mattresses in Korea.

On October 6, 2023, CBP issued Wakodo a detention notice for entry containing mattresses exported from Korea by Supplier B (Entry 9696),¹¹⁰ and on October 26, 2023, Wakodo provided information about Supplier B in response.¹¹¹ Wakodo lists Supplier B's address as 23, Mieumsandan-Ro 139 Beonga-Gil, Ga Ngseo-Gu, Busan, Gangseo-Gu, Korea, which is the same address given by the Alleger.¹¹² Wakodo provided pictures of the outside of Supplier B'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.¹¹³ Wakodo did not provide pictures of the interior of Supplier B's factory or production lines as evidence of Supplier B's ability to produce mattresses. Because Wakodo's pictures could not be verified by a third-party source and it did not provide pictures of production, CBP cannot rely on Wakodo's information to confirm Supplier B's ability to produce mattresses in Korea.

Moreover, Wakodo provided incomplete sales and production records for Supplier B. For example, Wakodo failed to provide commercial invoices for the purchase of the mattresses from Supplier B; these documents are needed to prove that Supplier B is the actual supplier for Wakodo's imports of mattresses from Korea. Wakodo provided some mattress production records from Supplier B, but these records are not dated or associated with certain work orders.

¹⁰⁸ See Korean Supplier Memo at Attachments 1- 3, Allegations at 18 and Exhibits 1 and 7, and Sunwind's CF-28 Response.

¹⁰⁹ See Trade Data Memo at Attachment 1 and Importers' CF-28 Requests.

¹¹⁰ See Wakodo's Detention Notice for Entry [#]9696 (Entry 9696), dated October 6, 2023.

¹¹¹ See Wakodo's Detention Notice Response, dated October 26, 2023.

¹¹² See Wakodo's Detention Notice Response, Korean Supplier Memo at Attachment 1, and the Allegations at 19 and Exhibit 1 and 17.

¹¹³ The Alleger maintains that the Google Maps screenshots indicate that there are two different companies ([Names]) at Supplier B's listed address, neither of which match the name Supplier B. See Wakodo's Detention Notice Response at Company Overview, Korean Supplier Memo at Attachment 1, and the Allegations at 19 and Exhibit 1 and 17.

Without proper production records, CBP cannot confirm that Supplier B produced the mattresses involved in Wakodo's imports. Further, Supplier B's company profile indicated that the finished goods shipped were related to Foshan Aiyi.¹¹⁴ Specifically, the mattress packaging displays Foshan Aiyi's distinctive branding of four blue curved lines on the boxes, as noted in the Allegations.¹¹⁵ Record evidence suggests that Foshan Aiyi does not have production facilities in Korea and therefore, it is unlikely that Supplier B produced Foshan Aiyi mattresses in Korea.¹¹⁶ Due to the discrepancies in Wakodo's Detention Response, CBP finds that reasonable suspicion exists that any importer obtaining mattresses from Supplier B are transshipping the mattresses through Korea, specifically Foshan Aiyi-branded mattresses.

Supplier C

Four Importers (*i.e.*, Anlowo, IYEE Nature, Weekaly, and Zevoky) reported Supplier C as the Korean manufacturer for their imports of mattresses from Korea.¹¹⁷ Anlowo, Weekaly, and Zevoky failed to respond to CBP's requests for information for their respective entries from Supplier C.¹¹⁸ IYEE Nature was the only importer to partially respond to the request; and IYEE Nature's response was not complete enough to be sufficient.¹¹⁹ Because the four importers did not submit sufficient responses to the CF-28 requests, CBP must rely on other record information to determine whether Supplier C is producing mattresses in Korea.

IYEE Nature's CF-28 Response lists Supplier C as the manufacturer for its entry [#]0604 and lists Supplier C's address as 609-20, 278 Cherry Blossom-Ro, Geumcheon-Gu, Seoul, Korea.¹²⁰ Supplier C's address does not support the production of mattresses¹²¹ as it is the location of a Lotte Factory Outlet, which is a Korean shopping mall.¹²² According to the Lotte Factory Outlet's website, there is not a mattress factory at the location.¹²³ IYEE Nature's CF-28 Response provides external pictures of Supplier C's manufacturing facility; however, these pictures do not match the pictures on the Lotte Factory Outlet's website.¹²⁴ IYEE Nature failed to provide raw material purchases for production of mattresses and production records for mattress production as requested by CBP to further support its claim that mattresses in entry

¹¹⁴ See Wakodo's Detention Notice Response.

¹¹⁵ See Wakodo's Detention Notice Response at Company Overview, Korean Supplier Memo at Attachment 1, and the Allegations at 24-25 and Exhibit 19.

¹¹⁶ See the Allegations at Exhibit 2b, citing Foshan Aiyi's website listing its production facilities.

¹¹⁷ See Trade Data Memo at Attachment 1.

¹¹⁸ See Importers' CF-28 Requests.

¹¹⁹ IYEE Nature submitted a partial response to the CF-28 request for entry [#]0604, only submitting partial information on shipment documentation, sales contracts, timecards, and production facilities. IYEE Nature failed to respond to the CF-28 request for entry [#]1637. See Importers' CF-28 Requests and IYEE Nature's CF-28 Response.

¹²⁰ This is the same address given in the Allegations and confirmed by CBP systems. See IYEE Nature's CF-28 Response at 21, Allegations at 19, and Korean Supplier Memo at Attachment 1.

¹²¹ See Korean Supplier Memo at Attachments 1 and 4.

¹²² See Korean Supplier Memo at Attachments 1 and 4.

¹²³ *Id.*

¹²⁴ See IYEE Nature's CF-28 Responses and Korean Supplier Memo at Attachments 1 and 4.

[#]0604 were produced in Korea by Supplier C.¹²⁵ Therefore, based on other record evidence, reasonable suspicion exists that Supplier C does not produce mattresses and any importer obtaining mattresses from Supplier C is transshipping mattresses.

Supplier D

Kavaiky reported importing mattresses from Korean Supplier D since [Date].¹²⁶ According to CBP data, Kavaiky reports Supplier D's location as [Address].¹²⁷ Upon further research, CBP found that this address does not have a building or factory associated with it on Google Maps.¹²⁸ Based on the record evidence indicating that Supplier D's reported address cannot support mattress production, CBP finds that reasonable suspicion exists that any importers obtaining mattresses from Supplier D are transshipping the mattresses through Korea.

Supplier E

Three Importers (*i.e.*, Kelanch, Weakly, and Zevoky) reported Supplier E as the Korean manufacturer for their imports of mattresses from Korea.¹²⁹ CBP issued one CF-28 request to Zevoky. Importer Zevoky failed to respond to CBP's request for information about Supplier E.¹³⁰ Because CBP did not receive a response to the CF-28 request, CBP must rely on other record information to determine if Supplier E is producing mattresses in Korea. As reported in the Allegations and confirmed by CBP data, record evidence indicates that Supplier E's address is located in an office building at [Address].¹³¹ The Google Maps screenshots of the location validates that this address is the location of an office building.¹³²

Additionally, there is also record evidence indicating that Supplier E is involved in transshipping more than one product currently under AD/CVD orders. CBP data indicates that Supplier E is listed as the manufacturer for the following products under AD/CVD orders against China: mattresses, [Names], and [Names].¹³³ It is unlikely that Supplier E could produce three different products, especially since its address is listed as an office building. Given the types of merchandise (*i.e.*, merchandise subject to

¹²⁵ IYEE Nature did submit timecards but did not explain how these timecards connect to specific job descriptions or production records. *See* Importers' CF-28 Requests and IYEE Nature's CF-28 Response.

¹²⁶ *See* Trade Data Memo at Attachment 1.

¹²⁷ *See* Korean Supplier Memo at Attachment 1

¹²⁸ *See* Korean Supplier Memo at Attachment 5.

¹²⁹ *See* Trade Data Memo at Attachment 1.

¹³⁰ *See* Importers' CF-28 Requests and CBP Form 29 for entry [#]6386 sent to Zevoky, dated August 21, 2023 (Zevoky CF-29 Notice).

¹³¹ *See* the Allegations at Exhibit 8 and Korean Supplier Memo at Attachments 1 and 6.

¹³² *See* Korean Supplier Memo at Attachment 6.

¹³³ *See* Korean Supplier Memo at Attachment 7.

AD/CVD orders) exported with Supplier E listed as the manufacturer, this pattern amounts to reasonable suspicion that Supplier E-sourced mattresses are being transshipped through Korea.

Because importer Zevoky did not respond to CF-28 request associated with entries supplied by Supplier E, CBP must rely on other record evidence which amounts to reasonable suspicion that any importers obtaining mattresses from Supplier E are transshipping the mattresses through Korea.¹³⁴

Suppliers F, G, and H

CBP data indicates that three importers, one importer each, reported Suppliers F, G, and H as the Korean manufacturer for their imports of Korean mattresses. Beanomy reported Supplier F as the Korean manufacturer for its imports; Kelanch reported Supplier G as the Korean manufacturer for its imports; and Xinshidian reported Supplier H as the Korean manufacturer for its imports. CBP issued a CF-28 request for information to Kelanch for Supplier G and a CF-28 request for information to Xinshidian for Supplier H.

- CBP data shows that Beanomy reported Supplier F's address as [**Address**]. Upon further research, CBP found that this address is associated with a residential address, near a Senior Citizen facility, that cannot support a building capable of producing mattresses.¹³⁵
- Kelanch failed to respond to CBP's request for information about Supplier G. Because Kelanch did not respond to the CF-28 request, CBP must rely on other record information to determine if Supplier G is producing mattresses in Korea. Upon further research, CBP found that this address is associated with an office building that cannot support a building capable of producing mattresses.¹³⁶
- Xinshidian failed to respond to CBP's request for information about Supplier H.¹³⁷ Because Xinshidian did not respond to the CF-28 request, CBP must rely on other record information to determine if Supplier H is producing mattresses in Korea. Namely, Supplier H's website indicates that it is a Chinese logistics company and does not mention producing mattresses in Korea.¹³⁸

Record evidence indicates that these three suppliers are not mattress manufacturers. Therefore, reasonable suspicion exists that the Importers obtaining mattresses from Suppliers F, G, and H are transshipping mattresses through Korea.

¹³⁴ See Importers' CF-28 Requests, Zevoky CF-29 Notice, Allegations at exhibit 8, and Korean Supplier Memo at Attachments 1, 6, and 7.

¹³⁵ See Korean Supplier Memo at Attachment 8.

¹³⁶ See Importers' CF-28 Requests and Korean Supplier Memo at Attachment 9.

¹³⁷ See Importers' CF-28 Requests.

¹³⁸ See Korean Supplier Memo at Attachment 10.

Misclassification

Record information exists that importers Sunwind and Xinshidian are misclassifying mattress imports as well as transshipping mattresses through Korea. According to CBP data, these four importers classified certain entries with Harmonized Tariff Schedule of the United States (HTSUS) subheading 9404.10.0000 (description: mattress supports).¹³⁹ However, these entries' cargo descriptions are "Mattress" or "Mattress of Cellular Rubber Or Plastic."¹⁴⁰ Because HTSUS subheading 9404.10.0000 does not describe mattresses, but rather out of scope support system for the mattress, it appears that these importers are misclassifying mattress imports.

CBP requested information from Sunwind and Xinshidian regarding entries classified under HTSUS subheading 9404.10.0000; however, Sunwind was the only importer to partially respond to the request, and its response for Entry 1325 was not complete enough to be sufficient.¹⁴¹ Due to the lack of adequate responses to the Importers' CF-28 requests, CBP will have to rely on other record evidence. CBP finds reasonable suspicion exists that covered merchandise entered on these shipments were misclassified without paying the appropriate case deposit or security.¹⁴²

Cargo Examinations

Entry 0863¹⁴³

On November 15, 2023, CBP conducted a cargo examination of mattresses imported by Beanomy from Korean Supplier A, specifically Entry 0863.¹⁴⁴ CBP found that the imported mattresses were imported under HTSUS 9404.21.0095 (mattresses of cellular rubber or plastics) and were consistent with the description of merchandise in the *Orders*. The cargo examination of Entry 0863 confirmed Korean Supplier A's link to Foshan Aiyi-branded mattresses.¹⁴⁵

Among other notable observations, the cargo examination made the following findings:

¹³⁹ See Trade Data Memo at Attachment 2 for a summary chart of misclassified entries from importers Sunwind, and Xinshidian, based on CBP trade data, Sunwind, and Xinshidian did not classify these entries as subject to the *Orders*.

¹⁴⁰ *Id.*

¹⁴¹ Sunwind failed to provide production information for the CF-28 requests for entries [#]1325 and [#]1366. In the same CF-28 response for entries [#]1325 and [#]1366, Sunwind also failed to provide translations for the following documents: factory utilities, factory lease contract, factory salary information, and factory export processing contracts. See Importers' CF-28 Requests and Sunwind's CF-28 Response.

¹⁴² See Trade Data Memo at Attachment 2, Importers' CF-28 Requests, and Sunwind's CF-28 Response.

¹⁴³ 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 [#]0863 (Entry 0863).

¹⁴⁴ *Id.*

¹⁴⁵ As previously described, the Allegations included evidence that linked Beanomy to Foshan Aiyi-branded mattresses via a shipment supplied by Supplier A. See Allegations at 17-18 and Exhibits 1, 6a, and 7 and Cargo Examinations Memo at Attachment 1.

- Photographs from the cargo examination of Entry 0863 show Beanomy imported Foshan Aiyi-branded mattresses, specifically the brand [Name], from Supplier A.¹⁴⁶ Specifically, the cargo examination found a product brochure for [Name] and photographed the mattress packaging, which displays Foshan Aiyi’s distinctive branding of four blue curved lines on the boxes.¹⁴⁷ 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 [Name] (see Table 2). Further, record evidence indicates that Foshan Aiyi does not have mattress production facilities in Korea.¹⁴⁸
- The cargo examination made multiple observations of Beanomy not complying with 16 CFR 1633, which mandates that all mattress tags include names of the manufacturer, country of manufacture, and the name of the importer.¹⁴⁹ Photographs indicate that the mattress tags for Entry 0863 claim to be “made in Korea” with Supplier A listed as the manufacturer with no importer listed.¹⁵⁰ As previously discussed, Supplier A’s authenticity as a manufacturer is reasonably suspicious due to its location in an office building, which calls into question the authenticity of these mattresses being made in Korea and by Supplier A.¹⁵¹ Additionally, the cargo examination found a “General certificate of Conformity with Federal Standard 16 CFR 1633,” which shows the importer of record as [Name, Address], not Beanomy, which has its address at 1745 Shea Center Dr. FL 4, Highlands Ranch, CO, 801291537.¹⁵² Under 16 CFR 1633, the importer of record needs to match the importer listed in the certificate to meet the standard. Because the certificates are not in compliance with applicable federal standards, CBP finds that the discrepancies in the country-of-origin labeling provide reasonable suspicion that these mattresses imported from Supplier A were not produced in Korea.

Based on the findings of the cargo examination of Entry 0863 and record evidence (*i.e.*, Foshan Aiyi’s lack of Korean production facilities, S Secretland is a trademark of Foshan Aiyi, and Supplier A’s lack of production capabilities), CBP finds reasonable suspicion exists that Supplier A is transshipping Chinese-branded mattresses from Foshan Aiyi to avoid the *Orders*. Further, CBP data shows that 10 of the 12 importers report obtaining mattresses from Korean Supplier A, and CBP requested information on entries related to Supplier A.¹⁵³ However, the 10 importers failed to adequately respond to the CF-28 requests regarding the entries associated with Supplier

¹⁴⁶ See Cargo Examinations Memo at Attachment 1.

¹⁴⁷ See Allegations at 24 and Exhibit 19 and Cargo Examinations Memo at Attachment 1.

¹⁴⁸ See Allegations at Exhibit 2b.

¹⁴⁹ See Cargo Examinations Memo at Attachment 1.

¹⁵⁰ *Id.*

¹⁵¹ See Korean Suppliers Memo at Attachments 1-3, Allegations at 18 and Exhibits 1 and 7, and Sunwind’s CF-28 Response.

¹⁵² See Cargo Examinations Memo at Attachment 1 and Allegations at 8.

¹⁵³ See Trade Data Memo at Attachment 1 and Importers’ CF-28 Response.

A.¹⁵⁴ Since the 10 importers did not provide reliable information to contradict record evidence, as presented in the Allegations and found in the cargo examination, CBP finds that there is reasonable suspicion that any importers obtaining mattresses from Supplier A are following a similar pattern found by the cargo examination and that any importers sourcing from Supplier A are transshipping Chinese-branded mattresses from Foshan Aiyi through Korea and importing them into the United States to avoid the *Orders*.

Entry 1120¹⁵⁵

On November 3, 2023, CBP conducted a cargo examination of mattresses imported by Wakodo from Korean Supplier B, specifically Entry 1120.¹⁵⁶ CBP found that the imported mattresses were imported under HTSUS 9404.21.0095 (mattresses of cellular rubber or plastics) and were consistent with the description of merchandise in the *Orders*. The cargo examination of Entry 1120 provided evidence that Wakodo's Korean supplier is Supplier A, not Supplier B, and that Supplier A can be linked to Foshan Aiyi-branded mattresses because the examined mattresses were labeled as "made in China."¹⁵⁷

Among other notable observations, the cargo examination made the following findings:

- Photographs from the cargo examination of Entry 1120 show Wakodo imported Foshan Aiyi-branded mattresses, specifically the brand [Name].¹⁵⁸ The cargo examination found a product brochure for [Name] and photographed the mattress packaging boxes, which are printed with Foshan Aiyi's distinctive branding of four blue curved lines.¹⁵⁹ Additionally, the "General Certificate of Conformity with Federal Standard 16 CFR 1633" provided in the shipment indicates that the importer of record is [Name], not Wakodo. Under 16 CFR 1633, the importer of record needs to match the importer listed in the certificate to meet the standard. Because the entry failed to comply with federal standards, CBP could not rely on any of the information in the certificate including that the certificate indicated the mattress was made in Korea. 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 [Names] (see Table 2).

¹⁵⁴ Sunwind failed to provide production information for the CF-28 requests for entries [#]1325 and [#]1366. Sunwind also failed to provide translations for the following documents: factory electricity bill, factory lease contract, factory salary information, factory export processing contracts. *See* Importers' CF-28 requests and Sunwind's CF-28 Response.

¹⁵⁵ *See* Cargo Examinations Memo at Attachment 2, citing the CBP's cargo examination of Entry [#]1120 (Entry 1120).

¹⁵⁶ *Id.*

¹⁵⁷ As previously described, the Allegations included evidence that linked Wakodo to Foshan Aiyi-branded mattresses via a shipment supplied by Supplier B. *See* Allegations at Exhibit 17 and Cargo Examinations Memo at Attachment 2.

¹⁵⁸ *See* Cargo Examinations Memo at Attachment 2.

¹⁵⁹ *See* Allegations at 24 and Exhibit 19 and Cargo Examinations Memo at Attachment 2.

Further, record evidence indicates that Foshan Aiyi does not have mattress production facilities in Korea.¹⁶⁰

- The cargo examination for Entry 1120 resulted in multiple observations of Wakodo not complying with 16 CFR 1633, which mandates all mattress tags include names of the manufacturer, country of manufacture, and the name of the importer.¹⁶¹ Photographs indicate that the mattress tags for Entry 1120 claim to be “made in China” without listing a manufacturer or an importer.¹⁶² Additionally, the “General Certificate of Conformity with Federal Standard 16 CFR 1633” provided in the shipment indicates that the manufacturer is Supplier A, not Supplier B as was reported to CBP.¹⁶³ Under 16 CFR 1633, the reported manufacturer at importation needs to match the importer listed in the certificate to meet the standard. The discrepancies in the certificate and the fact the cargo exam showed the mattresses were labeled as Made in China provide reasonable suspicion that these imported mattresses were produced in China.

Record evidence indicates that all 12 Importers are associated with importing mattresses associated with the brands owned by Chinese company Foshan Aiyi. Namely, record evidence shows that Importers Anlowo, IYEE Nature and Zevoky are brand names of Foshan Aiyi,¹⁶⁴ and that Importers Beanomy, Heniddy, IYEE Nature, Kakaivy, Kelanch, Sunwind, Ryan James, Weekaly, Xinshidian, Wakodo and Zevoky are associated with Supplier A that has supplied Foshan Aiyi-branded mattresses.¹⁶⁵ Based on the findings of the cargo examination of Entry 1120 (e.g., tags showing “made in China”), CBP finds that reasonable suspicion exists that Chinese-branded Foshan Aiyi mattresses are being produced in China and that Importers’ mattress shipments are transshipped through Korea to the United States to avoid the China AD Order and the China CVD Order.

Summary

The totality of the record evidence indicates that there is reasonable suspicion that the Importers are transshipping mattresses through Korea to avoid the *China AD Order* and the *China CVD Order*. Although the Allegations mention the possibility certain mattresses may have been made in Vietnam and thus covered by Vietnamese Orders, at this time, CBP is enacting interim measures based on the overwhelming record evidence that the entries are evading the *Chinese AD Order* and *China CVD Order*. As described above, CBP relied on evidence indicating that Korean Suppliers A-H are not legitimate producers of mattresses,¹⁶⁶ the Importers are linked to

¹⁶⁰ See Allegations at Exhibit 2b.

¹⁶¹ See Cargo Examinations Memo at Attachment 2.

¹⁶² *Id.*

¹⁶³ *Id.*

¹⁶⁴ See Allegations at Exhibit 2a.

¹⁶⁵ See Trade Data Memo at Attachment 1 and Cargo Examinations Memo at Attachments 1 and 2.

¹⁶⁶ See Trade Data Memo at Attachment 1, Korean Suppliers Memo at Attachments 1-10, Sunwind’s CF-28 Response, Wakodo’s Detention Response, Zevoky CF-29 Notice, Importers’ CF-28 Requests, and Allegations.

Foshan Aiyi, a known producer of mattresses in China,¹⁶⁷ and CBP's cargo examinations found tags revealing that Foshan Aiyi-branded mattresses are made in China.¹⁶⁸ Further, CBP data shows that Sunwind, and Xinshidian are misclassifying mattresses as mattress supports to further avoid the *China AD Order* and the *China CVD Order*.¹⁶⁹

Enactment of Interim Measures

Based on the record evidence described above, CBP has determined that reasonable suspicion exists that mattresses entered into the customs territory of the United States by the Importers have been transshipped from China and misclassified, and thus, such goods were entered in evasion of the *China AD Order* and the *China CVD Order*. Therefore, TRLED is imposing interim measures pursuant to this investigation.¹⁷⁰ Specifically, in accordance with 19 USC 1517(e)(1)-(3), CBP shall:

- (1) suspend the liquidation of each unliquidated entry of such covered merchandise that entered on or after November 17, 2023, the date of the initiation of the investigation;
- (2) pursuant to the Commissioner's authority under section 1504(b) of this title, extend the period for liquidating each unliquidated entry of such covered merchandise that entered before the date of the initiation of the investigation; and
- (3) pursuant to the Commissioner's authority under section 1623 of this title, take such additional measures as the Commissioner determines necessary to protect the revenue of the United States, including requiring a single transaction bond or additional security or the posting of a cash deposit with respect to such covered merchandise.¹⁷¹

In addition, CBP will require live entry and reject any non-compliant entry summaries, as well as require the refiling of entries that are within the entry summary rejection period. CBP will also evaluate the Importers' continuous bonds to determine sufficiency. Finally, CBP may pursue additional enforcement actions, as provided by law, consistent with 19 USC 1517(h).

Any future submissions or factual information that you submit to CBP pursuant to this EAPA investigation must be made electronically using EAPA's case management system (CMS) at <https://eapallegations.cbp.gov/>. Please provide a business confidential and public version to CBP and serve the public version on the parties to this investigation (*i.e.*, to the parties identified at the top of this notice). Public versions of administrative record documents will be available via the

¹⁶⁷ See Allegations, Cargo Examinations Memo at Attachments 1 and 2, and Wakodo's Detention Response.

¹⁶⁸ See Cargo Examinations Memo at Attachment 2.

¹⁶⁹ See Trade Data Memo at Attachment 2, Importers' CF-28 Requests, and Sunwind's CF-28 Response.

¹⁷⁰ See 19 USC 1517(e); see also 19 CFR 165.24. CBP may continue to investigate all countries subject to the *Orders* mentioned in this notice but will only apply interim measures based on the Chinese rate.

¹⁷¹ See also 19 CFR 165.24.

EAPA Portal at <https://eapallegations.cbp.gov>.¹⁷² Please note that CBP is requiring that all documents submitted via the CMS are made text searchable, especially if those documents are submitted as PDFs.

Should you have any questions regarding this investigation, you may contact us at eapallegations@cbp.dhs.gov, Michele.Breaux@cbp.dhs.gov, and Stephanie.L.Berger@cbp.dhs.gov with “EAPA Cons. Case 7856” in the subject line of your email. Additional information on this investigation, including the applicable statute and regulations, may be found on CBP’s website at: <https://www.cbp.gov/trade/trade-enforcement/tftea/eapa>.

Sincerely,

A handwritten signature in blue ink, appearing to read "Victoria Cho".

Victoria Cho
Director, Enforcement Operations Division
Trade Remedy Law Enforcement Directorate
CBP Office of Trade

¹⁷² See 19 CFR 165.4; see also 19 CFR 165.23(c) and 19 CFR 165.26.

Attachment 1: Summary of Importers' CF-28 Requests and Responses

Importer Name	File#	Entry Number	Manufacturer Name	USHTS Code	CF-28 Response
Anlowo	[#]	[#]1337	Supplier C	9404299095	No Response
Anlowo	[#]	[#]4201	Supplier C	9404210095	No Response
Beanomy	[#]	[#]5983	Supplier A	9404210095	No Response
Heniddy	[#]	[#]4681	Supplier A	9404210095	No Response
IYEE Nature	[#]	[#]1637	Supplier A	9404210095	No Response
IYEE Nature	[#]	[#]0604	Supplier C	9404299095	Partial Response
Kakaivy	[#]	[#]4653	Supplier A	9404210095	No Response
Kelanch	[#]	[#]0671	Supplier A	9404210095	No Response
Kelanch	[#]	[#]2613	Supplier G	9404299095	No Response
Ryan James	[#]	[#]0675	Supplier A	9404299095	No Response
Sunwind	[#]	[#]1325	Supplier A	9404100000	Partial Response
Sunwind	[#]	[#]1366	Supplier A	9404210095	Partial Response
Wakodo	[#]	[#]1001	Supplier B	9404210095	No Response
Weekaly	[#]	[#]0470	Supplier C	9404210095	No Response
Xinshidian	[#]	[#]5938	Supplier A	9404100000	No Response
Xinshidian	[#]	[#]2125	Supplier H	9404100000	No Response
Zevoky	[#]	[#]6386	Supplier E	9404299095	No Response
Zevoky	[#]	[#]0180	Supplier C	9404299095	No Response

Source: Importer's CF-28 Requests and Importer's CF-28 Responses.