

October 16, 2025

The Office of the U.S. Trade Representative
600 17th Street NW
Washington, DC 20508
Docket: USTR-2025-0019
Submitted electronically at <https://comments.USTR.gov>

RE: Request for Comments on Whether Particular Exclusions in the Section 301 Investigation of China's Acts, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation Warrant Further Extension

To Whom it May Concern:

The International Sleep Products Association (ISPA) represents mattress manufacturers and suppliers of inputs and services to the mattress industry. The mattress industry is a \$10 billion industry and employs over 25,000 people throughout the United States. As the association representing the mattress industry in the U.S., ISPA supports our member manufacturers by providing a strong national voice and representing their interests on issues of critical importance to U.S. operations. Thus, ISPA appreciates the opportunity to provide comments to the Office of the U.S. Trade Representative (USTR) on whether a particular exclusion, in this case, Flame Resistant Textile Staple Fibers of Viscose Rayon, should continue to receive an exclusion from the Section 301 tariffs on goods from China.

Flame Resistant Textile Staple Fibers of Viscose Rayon (hereinafter referred to as Viscose Rayon or fibers), are defined as "Artificial staple fibers of viscose rayon not carded, combed or otherwise processed for spinning containing 28 percent or more but not over 33 percent of silicate". They are covered under HTS 5504.1000. These fibers are essential for mattress manufacturers to meet federally mandated flammability requirements under 16 CFR 1633. Mattresses sold in or into the U.S. must meet this standard. Unfortunately, Viscose Rayon is not manufactured in the U.S. In addition, the fibers are not available in the quantities or quality necessary for U.S. manufacturers outside of Chinese sources. Thus, U.S. domestic mattress and textile manufacturers must source the fibers from outside the country and, in most cases, directly from China.

Please discuss whether products covered by the exclusion are available from sources outside of China.

- Viscose Rayon is not manufactured in the United States. The last domestic factory closed over 20 years ago.
- These fibers are not available in sufficient quantities from countries other than China. In fact, production in Spain and Germany was discontinued over the last five years with no plans to resume.
- Substitute fibers, which meet the requirements of flammability standards as well as mattress design specifications, are not readily available and, when they are available in limited quantities, are not economical. Thus, utilizing them would cause significant price increases for domestic purchasers.

Please discuss why additional time is needed to shift sourcing from China and whether further extending the exclusion will likely contribute to a shift in sourcing of the product outside of China.

- There is very limited availability of this product outside of China.
- Finding and evaluating alternative fibers as well as development of sources for Viscose Rayon outside of China will require significant time and effort on the domestic mattress industry.
- Extending the exclusion for Viscose Rayon would provide the necessary stability for U.S. mattress manufacturers to continue production while new sources outside of China are secured.

Please discuss whether further extending the exclusion is consistent with the Administration's priorities and U.S. interests.

- The exclusion of Viscose Rayon from Section 301 tariffs has helped mitigate inflationary pressures and supported the competitiveness of U.S. mattress and textile manufacturers that depend on these inputs. This is consistent with the Administration's priorities to keep and grow U.S. manufacturing.

- Importantly, this fiber has been exempted from Section 301 tariffs since the inception of the exclusionary process. Its continued exclusion reflects a consistent recognition by the USTR that imposing tariffs on this item would disproportionately harm U.S. economic interests without advancing the enforcement objectives of the Section 301 action.
- U.S. mattress manufacturers face stiff offshore competition that would only be exacerbated should the exclusion of Viscose Rayon from Section 301 tariffs not be extended.

Please discuss efforts you have undertaken to source products covered by the exclusion from the United States or third countries.

- The industry has been diligently looking for alternate sources for flame resistant Viscose Rayon for nearly 10 years since the suppliers in Spain and Germany shut down their production capacity.
- This fiber is only produced by installing special equipment inside existing standard viscose factories. The process technology for producing them is proprietary and a tightly guarded trade secret by the existing suppliers. The capital investment and technology development costs/risks are not economically justified by other standard viscose producers entering the flame resistant Viscose Rayon fiber market. And, since there are no standard viscose producers in the U.S., it is quite unlikely that domestic production would be established in the near future.

Over the past decade, imported mattresses have risen from approximately 10% to over 40% of the U.S. market. Many of these imported mattresses are low-cost, sold online, and often fail the federal flammability standards. The Consumer Protection Safety Commission CPSC adopted the 16 CFR 1633 flammability standard to reduce deaths and injuries related to mattress fires, particularly those initially ignited by sources such as lighters, candles, and matches. Each year, compliance with the 1633 standard prevents scores of deaths and serious injuries from bedroom fires.

The vast majority of mattresses sold online are imported and sold at lower prices than their American-made counterparts, raising questions as to whether the foreign manufacturers used the materials necessary to make compliant mattresses with appropriate flammability protections. In the majority of mattress recalls conducted over the past three years by the CPSC, the remedy most sellers of these non-compliant mattresses is to offer a free cover that purportedly will bring the mattress into compliance with the federal flammability standard.

This common remedy has likely left thousands of dangerous, highly flammable mattresses in homes throughout the U.S.

Furthermore, the message sent to companies selling low-cost, non-compliant mattresses is that the penalty for violating U.S. safety laws and exposing consumers to potentially deadly fires is minimal and that they will only be required to spend \$10 to \$20 on a mattress cover to the few consumers who request one.

In order to keep U.S. mattress manufacturing facilities in full operation and their labor force fully employed, ISPA member companies need the raw materials (inputs) to be cost competitive with factories outside the U.S. The expiration of this exclusion will significantly increase the costs to U.S. manufacturers and leave them at further disadvantage to offshore producers, many of whom have labor cost advantages. The expiration of this exclusion will also deepen the competitive advantage that low-cost imported mattresses already have and will also put American lives further in danger from mattress fires given the ease of which non-compliant imports have penetrated the market.

In conclusion, ISPA and its members strongly support U.S. manufacturing. We need inputs, however, that are not nationally made in the quantities or quality necessary to support our U.S. facilities to be available and cost competitive. As Viscose Rayon is one of the products necessary for the manufacture and safety of mattresses and as it is not available domestically and in short supply from anywhere other than China, we believe renewing the exclusion is consistent with the 2025 Trade Policy Agenda, which emphasizes strengthening domestic supply chains, supporting American workers, and promoting economic resilience.

In advance, thank you for your consideration of our comments. Please do not hesitate to contact me with any questions or for more information.

Sincerely,



Alison A. Keane, Esq., CAE, IOM