



February 2, 2026

Dr. Nancy Beck
U.S. Environmental Protection Agency
Office of Chemical Safety and Pollution Prevention
1200 Pennsylvania Avenue, N.W. - Mail code 7101M
Washington, DC 20460

Submitted electronically via [regulations.gov](https://www.regulations.gov)

**Re: Docket No. EPA-HQ-OPPT-2018-0438 [FRL-11608-05-OCSP] Formaldehyde;
Updated Draft Risk Calculation Memorandum; Notice of Availability and Request for
Comment**

Dear Deputy Assistant Administrator Beck:

The International Sleep Products Association (ISPA), the Business + Institutional Furniture Manufacturers Association (BIFMA), and the American Home Furnishings Alliance (AHFA) (Commentors) appreciate the opportunity to submit comments on the U.S. Environmental Protection Agency's (EPA) Updated Draft Risk Calculation Memorandum (Draft Memorandum) to inform a Revised Draft Risk Evaluation for Formaldehyde Under the Toxic Substances Control Act (TSCA).

ISPA represents mattress manufacturers and suppliers of components and services to the mattress industry. The mattress industry is a \$10 Billion industry that employs over 25,000 people throughout the United States. ISPA members are committed to ensuring the production and use of their products meet applicable environmental, health, and safety requirements.

BIFMA represents over 150 North American manufacturers and suppliers who provide more than \$12 billion in shipments of contract furniture in the United States. We are proud of our long history of working with government entities to reduce or eliminate harmful chemicals via voluntary actions or in coordination with pragmatic legislation.

AHFA is the voice of the United States residential furniture industry, as we represent more than 200 of the industry's leading manufacturers and importers. Our members manage a global supply chain that includes factories in 31 states and dozens of foreign countries, providing more than \$11 billion in wholesale shipments of home furnishings products every year for U.S. households.

Commentors commend EPA for revising its formaldehyde inhalation risk assessment to reflect the best available science; directly address recommendations from scientific peer reviewers; and align with TSCA's statutory mandates as well as Executive Order 14303, Restoring Gold Standard Science. We support EPA's decision to shift away from reliance on IRIS-derived values and instead, base its evaluation on controlled human exposure studies, integrated mode of action evidence, and a threshold-based framework.

Formaldehyde-based resins are used in the manufacture of composite wood products (i.e., hardwood plywood, particleboard and medium-density fiberboard). Formaldehyde may be used in fabrics or as a by-product within foam; all materials commonly used to produce residential furniture, furnishings, and other interior wood finishes. These materials are the building blocks for all home furnishings, including, but not limited to, upholstered furniture, composite wood and laminated products, and mattresses.

Importantly, and in line with the best available science, the Draft Memorandum recognizes that sensory irritation is the most relevant endpoint for inhalation exposure to formaldehyde. Further, the draft memorandum is consistent with recommendations from peer institutions, including the Science Advisory Committee on Chemicals and the Human Studies Review Board as well as evaluations by authoritative international bodies, including the European Union (EU), Scientific Committee on Occupational Exposure Limits, and the World Health Organization Indoor Air Quality Guidelines. The well-established scientific consensus, followed by the Draft Memorandum, supports a threshold, non-linear mode of action for formaldehyde. This alignment enhances the credibility of EPA's TSCA risk determinations.

EPA should consider other U.S. workplace safety standards for formaldehyde when determining risk management actions. We believe that the existing Occupational Safety and Health Administration standards for formaldehyde¹ are health protective. If EPA determines it is necessary to rely on a more precautionary benchmark for TSCA risk management, it should be consistent with the EU's 8-hour occupational exposure limit, a 0.3 ppm total weighted average², which is scientifically appropriate. Relying on occupational values that fall below background levels will lead to a final risk management rule that is challenging to measure reliably.

¹ [eCFR :: 29 CFR 1910.1048 -- Formaldehyde.](#)

² [Directive - 2019/983 - EN - EUR-Lex](#)

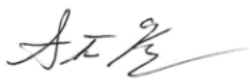
The revised approach outlined in the Draft Memorandum appropriately moves away from IRIS-based benchmarks and instead applies a weight of scientific evidence framework tailored to the TSCA decision context. This updated approach is an essential step to ensuring that risk management measures for formaldehyde are proportionate, science-based, and implementable.

Commentors support EPA's Updated Draft Risk Calculation Memorandum and commend the Agency for responding to peer review and grounding its formaldehyde evaluation in the best available science. We urge EPA to carry this scientifically rigorous framework forward into the final TSCA risk evaluation and any subsequent risk management actions.

Sincerely,



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