tions by CABIDF's governing committee. After verification, Commerce determined that programs funded by CABIDF were related to scientific research activities for the beef industry and the agriculture industry in general. All of the approved projects were grants, not revenue forgone, and none were paid directly to producers or processors. Based on this analysis, Commerce found that CABIDF was eligible for "green box" treatment under section 771(5B)(F) of the Tariff Act of 1930 and thus was not countervailable.

8.4.2.4 Saskatchewan Beef Development Fund (SBDF)

SBDF supported the development and diversification of Saskatchewan's beef industry through the funding of various projects related to production research, technology transfer, and development and promotion of new products. Priority was given to public research institutions conducting research, development and promotion activities that were to be generally available to the industry. All of the approved projects consisted of grants, not revenue forgone, and none were paid directly to producers or processors. Based on this analysis, Commerce found that SBDF was eligible for green box treatment under section 771(5B)(F) of the Tariff Act of 1930 and thus was not countervailable.

8.4.2.5 Net Income Stabilization Account (NISA)

NISA was designed to stabilize an individual farm's overall financial performance through a voluntary savings plan. Participants enrolled all eligible commodities grown on the farm. Farmers then deposited a portion of the proceeds from their sales of eligible NISA commodities (up to 3% of net eligible sales) into individual savings accounts, received matching government deposits, and made additional, non-matchable deposits up to 20% of net sales. The matching deposits came from both the federal and provincial governments.

NISA provided stabilization assistance on a "whole farm" basis. A farmer's eligibility to receive assistance depended on total farm profits, not on the profits earned on individual commodities. A producer could withdraw funds from a NISA account under a stabilization or minimum income trigger. The stabilization trigger permitted withdrawal when the gross profit margin from the entire farming operation fell below a historical average, based on the previous five years. If poor market performance of some products was offset by increased revenues from others, no withdrawal was triggered.

Commerce found NISA not to be *de facto* specific with respect to cattle producers. There was no evidence that cattle producers were dominant users or received disproportionate benefits from the NISA program. Commerce also found that NISA was not limited to a particular region. It was therefore found not to be countervailable.