

and non-profit organizations located in Quebec. Assistance under the program was distributed over a large number and wide variety of users representing virtually every industry in Quebec. Neither Leclerc nor the wood products industry was found to have received a disproportionate share of the benefits.

6.4.2.2 Hydro-Québec Electrotechnology Implementation Program

This program was administered by Hydro-Québec, a public utility wholly owned by the Government of Quebec. The program was designed to reduce dependence on fossil fuels by increasing the consumption of hydro-electric power and promoting research and development on more efficient uses of energy. The program was found not to be *de jure* specific. With regard to *de facto* specificity, from 1985 to 1992 assistance under the program was distributed over a large number and wide variety of users, representing a wide cross-section of the Quebec economy. Neither Leclerc nor the wood products industry received a disproportionate share of the program's benefits. Commerce therefore determined that the program was not specific and had not conferred countervailable subsidies on Leclerc.

6.4.2.3 Société québécoise de développement de la main-d'oeuvre— Decentralized Fund for Job Creation Program

This program was created by an agency of the Government of Quebec in 1994 for the purpose of increasing employment and reducing public expenditures for the unemployed.

By providing a one-time cash grant to qualifying enterprises, the program aimed to induce private enterprises to develop projects to hire the unemployed. The program was found not to be *de jure* specific. With regard to *de facto* specificity, from February 1994 to March 1996 assistance under the program was distributed to many sectors representing virtually every industry and commercial sector found in Quebec. Neither Leclerc nor the wood products industry received a disproportionate share of the program's benefits. Commerce therefore determined that the program was not specific and had not conferred countervailable subsidies on Leclerc.

6.4.2.4 Société de placement dans l'entreprise québécoise (SPEQ)

The SPEQ program provided a tax incentive for owners of business investment companies to make equity investments in eligible small to medium-sized Quebec companies. This program was not found to be *de jure* specific. With regard to *de facto* specificity, from 1988 to 1993 assistance under the program was distributed over a large number and wide variety of users, representing a wide cross-section of the Quebec economy. Neither Leclerc nor the wood products industry was a dominant or disproportionate user of the program. Commerce therefore determined that the program was not specific and had not conferred countervailable subsidies on Leclerc.