

tinued mining operations, discussed above, and that no additional countervailable benefits were provided.

7.4.2.5 1982 Assistance to Sidbec-Dosco, Inc.

Commerce determined that the Quebec government did not provide any governmental assistance to either Sidbec or Sidbec-Dosco, Inc. in 1982.

7.4.2.6 1980 and 1981 Grants

Commerce determined that Quebec did not provide any grants to Sidbec in 1980 or 1981.

7.5 Programs Determined Not to be Used

7.5.1 Industrial Development of Quebec

This program was administered by the Quebec Industrial Development Corporation, a Quebec agency that funded a wide range of industrial development projects in many sectors. Ivaco received grants in 1984 and 1985 that had been authorized prior to the program's rescission in 1982. Commerce determined that the benefits Ivaco received for each year constituted a *de minimis* portion (i.e. less than 0.5%) of total sales value, and therefore should be expensed in each year that they were received. Therefore, because the grants provided under this program were expensed in the year of receipt, Commerce determined that no countervailable benefits were bestowed on Ivaco during the period of investigation.

8 Live Cattle from Canada

8.1 Case History

Countervailing duty and anti-dumping investigations were initiated by Commerce and the ITC on November 19, 1998, and on December 30, 1998, respectively. The investigations were in response to a petition filed by the Ranchers-Cattlemen Action Legal Foundation (R-Calf), supporting trade associations and individual cattle producers. The products under investigation were live cattle and calves for slaughter, as well as feeder cattle and calves. Excluded from the investigations were dairy and breeding cattle. The period under investigation was the fiscal year of April 1, 1997, through March 31, 1998.

Two petitions were filed for this investigation. R-Calf had previously filed a petition but withdrew it on November 10, 1998. The petition was subsequently refiled on November 12, 1998, and R-Calf asked Commerce to incorporate all submissions contained in the previous petition. Both the federal and Quebec governments contested the refiling, but there was no statutory bar to refiling a petition.