preferential pricing and that in any event any benefits were generally available to all industries capable of utilizing timber. The Commerce Department also determined that all industry assistance programs together conferred benefits of less than 0.5% and were therefore deemed to be de minimus. The petitioner did not appeal this final determination.

Since there has been no change in U.S. law and no significant changes in Canadian programs or stumpage systems, in our view there are no grounds for accepting a new petition. The petitioner appears to rely primarily on the assertion that the factual situation is clearer now than in 1983, together with a perceived evolution of the Commerce Department's interpretation of the countervailing duty law since that time. In effect the petitioner is requesting the Commerce Department to act as its own court of appeal.

The refiling of a CVD petition on the same issues is clearly a calculated protectionist action by the U.S. lumber industry. In our view to accept the petition would subject Canadian industry and governments to unwarranted costs and harassment and offend against principles of natural justice.

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