

**EXHIBIT A**

ABSTRACT OF MANUFACTURING RECORDS  
 ABC OIL CO. INC. - BEAUMONT, TEXAS REFINERY  
 PERIOD FROM JANUARY 1, 1995 TO JANUARY 31, 1995

Material Used (in Bbls. at 60°)

	CRUDES				DERIVATIVES	
	CLASS I	CLASS II	CLASS III	CLASS IV	CRUDE TOPS CLASS IV	UNFINISHED NAPHTHA CLASS IV
TOTALS						
1) Opening Inventory	4,007,438					
2) Material Introduced*	7,450,732	619,473	6,367,991	-0-	101,224	362,044
3) Closing Inventory	3,671,005					
4) Total Consumption	7,787,165					

Line (1) - Stock in process at beginning of manufacturing period.

Line (2) - Raw material introduced into manufacturing process during the period. The amount, by type and class, shown hereon, shall be the maximum that may be designated under T.D. 84-49.

Line (3) - Stock in process at end of period.

Line (4) - Total Consumed, namely, line 1 plus line 2 less line 3.

\* All raw materials of a type and class not to be designated may be shown as a total.