

**PRODUCIBILITY TEST FOR PRODUCTS ON WHICH RESIDUAL RIGHT TO DRAWBACK IS NOW CLAIMED
AND PRODUCTS COVERED BY ABSTRACTS ON WHICH RAW MATERIALS COVERED WERE PREVIOUSLY DESIGNATED
ABC OIL CO., INC. - TULSA, OKLAHOMA REFINERY
PERIOD FROM JANUARY 1, 1995 TO JANUARY 31, 1995**

(21) Type and Class of Raw Material Designated - Crude, Class III	(22) Quantity in Barrels	(23) Industry Standard	(24) Quantity of Raw Material Of Type & Class Designated Needed to Produce Product	(25) Covered by: 1. Period 2. Refinery	(26) Drawback Factor per Barrel	(27) Crude allowed for drawback
Aviation Gasoline	11,394	40%	Separate 28,485 Combined 29,125	1. Jan. 1995	1.00126	11,232
Residual Oils	125,618	83%	151,347	1. Jan. 1995	1.01300	178
Lubricating Oils	8,774	50%	17,932	2. Beaumont	.45962	9,754
Petrochemicals, Other	(195)				.43642	45,561
Petrochemicals, Other (Drawback Deliveries)	(1,015)				4.52178	39,674
Petrochemicals, other (Total)	1,210	29%	4,172		1.00244	195
[Residual Rights]						
Aviation Gasoline	256	40%	640	1. Jan. 1995	1.01265	259
Lubricating Oils	192	50%	384	2. Tulsa	4.59006	881
Petrochemicals, Other	96	29%	331		1.12412108	108
Distillate Oils	3807	89%	4,278		.76624	2,917
	151,347				Subtotal	4,165
					Total	110,759

A - Crude allowed (column 20): 110,759; plus crude allowed for drawback deliveries: 1,042) 111,801 bbls.
 B - Total quantity exported (including drawback deliveries)(column 22): 151,347 "

Drawback Computation
 4,165*bbis. @10% = \$437.33

C - Largest quantity of raw material needed to produce an individual exported product (see col. 24): 151,347
 D - The excess of raw material over the largest of line A, B, or C, required to produce concurrently on a practical operating basis, using the most efficient processing equipment existing within the domestic industry, the exported articles (including drawback deliveries) in the quantities exported (or delivered):
 \$432.96 Less 1% Amount of Drawback Claim - Net 4.37

E - Minimum quantity of raw material required to be designated (which is A, B, or C, whichever is largest, plus D, if applicable):
 NONE
 See subtotal, col.20, for Residual Rights above 151,347

CERTIFICATE

I hereby certify that all the above drawback deliveries and products exported by the Tulsa, Oklahoma refinery of ABC Oil Co., Inc., during the period from January 1, 1995 to January 31, 1995, could have been produced concurrently on a practical operating basis together with all drawback deliveries and products exported covered by Exhibit E of the abstract for the period January 1, 1995 to January 31, 1996, filed by the Beaumont, Texas refinery of the company from 151,347 barrels of the company against which drawback is claimed.

Signature