

**EXHIBIT E**

**PRODUCIBILITY TEST FOR PRODUCTS EXPORTED  
(INCLUDING DRAWBACK DELIVERIES)  
ABC OIL CO., INC - BEAUMONT, TEXAS REFINERY  
PERIOD FROM JANUARY 1, 2019 TO JANUARY 31, 2019**

Type and Class of Raw Material Designated - Crude, Class III

(21)	(22)	(23)	(24)
Product	Quantity in Barrels	Industry Standard	Quantity of Raw Material of Type and Class Designated Needed to Produce Product
Aviation Gasoline	11,394	40%	28,485
Residual Oils	125,618	83%	151,347
Lubricating Oils	8,774	50%	17,548
Petrochemicals, other	(195)		
Petrochemicals, other (drawback deliveries)	(1,015)		
Petrochemicals, other (Total)	1,210	29%	4,172
<b>Total</b>	<b>146,996</b>		

- A - Crude allowed (column 20: 106,594 plus column 20a: 1,042) 107,636 bbls.  
 B - Total Quantity exported (including drawback deliveries (column 22): 146,996 "  
 C - Largest quantity of raw material needed to produce an individual exported product (see column 24): 151,347 "  
 D - The excess of raw material over the largest of lines 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). NONE  
 E - Minimum quantity of raw material required to be designated (which is A, B, or C, whichever is largest, plus D, if applicable): 151,347 "

I hereby certify that all the above drawback deliveries and products exported by the Beaumont Refinery of ABC Oil Co., Inc. during the period from January 1, 2019 to January 31, 2019 could have been produced concurrently on a practical operating basis from 151,347 barrels of imported Class III crude against which drawback is claimed.

Signature