

EXHIBIT E-1

**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, 2019 TO JANUARY 31, 2019**

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

(21)	(22)	(23)	(24)		(19)	(20)	
Product	Quantity in Barrels	Industry Standard	Quantity of Raw Material of Type & Class Designated Needed to Produce Product		Covered by: 1. Period 2. Refinery	Drawback Factor per Barrel	Crude allowed for drawback
			Separate	Combined			
Aviation Gasoline	11,394	40%	28,485	29,125	1. Jan. 2019	1.00126 1.01300	11,232 178
Residual Oils	125,618	83%	151,347	151,347		2. Beaumont	0.45962 0.43642
Lubricating Oils	8,774	50%	17,548	17,932	4.52178		39,674
Petrochemicals, other Petrochemicals, other (drawback deliveries)	(195) (1,015)				1.00244		195
Petrochemicals, other (Total)	1,210	29%	4,172	4,503			
(Residual Rights)							
Aviation Gasoline	256	40%	640	29,125	1. Jan. 2019	1.01265	259
Lubricating Oils	192	50%	384	17,932		2. Tulsa	4.59006
Petrochemicals, other	96	29%	331	4,503	1.12412108		108
Distillate Oils	3,807	89%	4,278	4,278	0.76624		2917
	151,347					Subtotal	4165
						Total	110759

A - Crude allowed (column 20: 110,759; plus crude allowed for drawback deliveries: 1,042)	111,801 bbls.	Drawback Computation 4,165* bbls. @ 10% = \$437.33 Less 1% <u>4.37</u> Amount of Drawback Claim - Net See subtotal, col. 20, for Residual Rights above 151,347
B - Total quantity exported (including drawback deliveries (column 22):	151,347 "	
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		
\$432.96		
the domestic industry, the exported articles (including drawback deliveries) in the quantities exported or delivered):		
E - Minimum quantity of raw material required to be designated (which is A, B, or C, whichever is largest, plus D, if applicable):		

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, 2019 to January 31, 2019 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, 2019 to January 31, 2019, filed by the Beaumont, Texas refinery from 151,347 barrels of imported Class III crude against which drawback is claimed.

Signature