

LL&E ROYALTY TRUST

2005 Tax Information

JPMorgan Chase Bank, as Trustee for LL&E Royalty Trust has established the following toll free information line for unit holder inquiries:

1-800-852-1422

and an Internet news source which may be accessed at:

www.businesswire.com/cnn/lrt.htm

TABLE OF CONTENTS

	<u>Page</u>
Highlights — Tax Matters Relating to LL&E Royalty Trust	3
How To Compute 2005 Taxable Income (Taxpayers Receiving Units in the Original Distribution)	6
Worksheets:	
Worksheet A: Computation of 2005 Taxable Income	8
Worksheet B: Computation of Cost Depletion	9
Worksheet C: Computation of Unit Owner’s Original Basis and Depletable Basis (for Units Acquired Prior to September 7, 1983)	11
Worksheet D: Computation of Unit Owner’s Gain or (Loss) on Sale of Units	12
Tables:	
Federal Tax and Cost Depletion Data	
Table Ia: 2005 Partnership Income Amounts Per Unit	13
Table Ib: 2005 Trust Administrative Expense Amounts Per Unit	13
Table II: 2005 Cost Depletion Rates (for all Unit owners, except corporations and nonresident aliens who received Units in the June 28, 1983 distribution)	14
Table III: 2005 Cost Depletion Amounts Per Unit (for corporations and nonresident aliens who received Units in the June 28, 1983 distribution)	22
Table IV: Factors For Computing Unit Owner’s Basis (for all Unit owners, except corporations and nonresident aliens who received Units in the June 28, 1983 distribution)	23
Table V: Net Basis Adjustment Per Unit (cash to accrual adjustment)	30
Table VI: Allocation of Basis to Accounts Receivable (for all Unit owners who acquired Units on or after January 1, 1987)	37
Table VII: Allocation of Cost or Selling Price by Property	42
State Tax and Percentage Depletion Data	
Table VIII: 2005 Gross Royalty Income Amounts	43
Table IX: 2005 Net Trust Income Amounts	43
Table X: 2005 Cost Depletion Rates — Jay Field (Alabama)	44
Table XI: 2005 Cost Depletion Rates — Jay Field (Florida)	44
Table XII: 2005 Cost Depletion Rates — South Pass 89 (Federal Only)	45
Table XIII: 2005 Cost Depletion Rates — Offshore Louisiana (Federal Only)	45
Table XIV: 2005 Cost Depletion Rates — Fee Lands (Louisiana)	46

LL&E ROYALTY TRUST
2005 Federal Income Tax Information

LL&E Royalty Trust (the "Trust") was created on June 28, 1983 pursuant to a trust agreement between Burlington Resources, Inc., formerly The Louisiana Land and Exploration Company (the "Company") and JPMorgan Chase Bank, formerly Texas Commerce Bank National Association, successor in interest to New First City Texas-Houston, N.A., as Trustee (the "Trustee"). Upon creation of the Trust, the Company conveyed to the Trust various overriding royalty interests (equivalent to net profits interests) in certain productive oil and gas properties and a 3 percent royalty interest in certain fee lands owned by the Company (collectively referred to herein as the "Royalties"). LL&E Royalty Partnership (the "Partnership") holds title to the Royalties. The Trust and the Company are the only partners, with respective interests of 99 percent and 1 percent.

The Trust is a fixed-investment grantor trust and the Trustee has only such powers as are necessary for the collection and distribution of revenues from the Royalties, the payment of Trust liabilities and the conservation and protection of the Trust corpus.

Manner of Presentation of Tax Data

This booklet contains worksheets and specific instructions designed to help Unit owners compute their 2005 taxable income. All Unit owners will use this booklet to compute their income from the Royalties, Trust administrative expenses, and depletion deduction. Furthermore, Unit owners who sold Units during 2005 will use this booklet to compute gain or loss on sale.

Calculations on the worksheets included in this booklet usually consist of multiplying the appropriate table amounts by the number of Units in each block held by the owner. If you owned different blocks of Units purchased at different times, you must make your computations for each separate block or period.

The tables included in this booklet typically set forth the tax data by means of "per Unit" factors or amounts. To determine the appropriate factor or amount applicable to a Unit, you must locate in the left margin of the table the time period correlating to the date of acquisition of a particular Unit. After finding this date, read across the row to the column corresponding to the last monthly cash distribution you received with respect to that Unit.

THE INSTRUCTIONS CONTAINED IN THIS BOOKLET ARE DESIGNED TO ASSIST UNIT OWNERS IN THEIR INCOME TAX COMPLIANCE AND ARE MERELY RECOMMENDATIONS. THE CORRECTNESS OF RETURNS PREPARED IN CONFORMITY WITH THESE INSTRUCTIONS MAY BE QUESTIONED BY TAX AUTHORITIES. A UNIT OWNER SHOULD CONSULT THEIR OWN ADVISOR ON ALL TAX COMPLIANCE MATTERS.

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1-800-852-1422

HIGHLIGHTS

Tax Matters Relating to LL&E Royalty Trust

The Trust and the Partnership

For income tax purposes, the Trust is treated as a grantor trust. Each Unit owner of a grantor trust is taxable on a pro rata share of the income and deductions thereof. Thus, each Unit owner is treated as a partner in the Partnership and, as a result, each Unit owner must take into account their pro rata share of all items of Partnership income and deduction in computing their federal income tax liability. Since the transfer of a Unit also represents a transfer of an interest in the Partnership, the Partnership is considered a publicly-traded partnership for federal income tax purposes.

The amount of income a Unit owner is required to include as income from the Partnership is based on the taxable year of the Partnership (which ends with or within the taxable year of the Unit owner) and the Partnership's method of accounting.

The Partnership determines taxable income on a calendar year basis. Therefore, a Unit owner with a taxable year other than the calendar year reports its portion of the Partnership's income and deductions in its taxable year in which the Partnership's taxable year ends. If a Unit owner acquired a Unit or disposed of a Unit during the year, a short period computation is required. Thus, monthly data has been provided.

The Partnership is required to use the accrual method of accounting. Therefore, each Unit owner must also recognize, for federal income tax purposes, their share of the Partnership's income on the accrual basis method of accounting.

Partnership Income and Cash Distributions

During 2005, Unit owners who held their Units on each record date received cash distributions in the approximate amount of \$.3161 per Unit but recognized approximately \$.2871 per Unit of taxable income (before deducting depletion). Each year, there is a difference in the amount of cash distributed and taxable income before depletion reported because the Partnership must utilize the accrual method of accounting for tax purposes.

Under the accrual method, the partnership's monthly taxable income is determined based on minerals actually produced and sold that month. Cash distributions of income to Unit owners, however, do not occur until three months after the month in which minerals are produced and sold. Because the Partnership uses the accrual method to report income, cash distributions received will

differ from income reported to Unit owners for income tax purposes.

For the year 2005, taxable income from the Partnership was less than cash distributions because income from minerals produced and sold in the last quarter of 2005 (for which cash is not distributed until 2006) was less than income from minerals produced and sold in the last quarter of 2004 (for which cash was distributed in 2005). Additionally, certain amounts have been placed in reserve for payment of the Trust's likely expenses in the foreseeable future. To illustrate the effect of the difference in timing of income recognition (accrual method) and the actual distribution of partnership income, the following reconciliation is provided.

2005 Accrual Basis to Cash Per Unit Reconciliation

2005 Partnership income (accrual basis)	\$ 0.3279
Add: 2004 Partnership income distributed in 2005	0.0901
Subtract: 2005 Partnership income distributed in 2006	(0.0308)
Less: Amounts Held in Reserve	(0.0303)
Less: Trust Administrative Expenses	(0.0408)
2005 Cash Basis income	<u>\$ 0.3161</u>
2005 Actual Cash distributions	<u>\$ 0.3161</u>

Classification of Partnership Income

Rulings received from Internal Revenue Service confirm that the Trust is a fixed-investment grantor trust which is prohibited from engaging in any business or other investment activity. Royalty income (such as that flowing through the Trust) not derived from a trade or business is characterized as portfolio income rather than passive activity income. As a result, income from the Trust should be characterized as portfolio income for federal income tax purposes.

Tax-exempt organizations are subject to tax on their unrelated business income. Previously, income and deductions from publicly traded partnership interests acquired by tax-exempt organizations after December 17, 1987 were automatically treated as unrelated business income and deductions. Effective for partnership years beginning after 1993, income and deductions from publicly traded partnerships are no longer automatically treated as unrelated business income and deductions. As a result, tax-exempt Unit owners should consult their tax

advisors to determine if they are subject to tax on net income attributable to Units in the Trust.

Depletion

Each Unit owner is entitled to a depletion deduction. The allowable deduction is generally calculated as the greater of the amount determined under the cost method or percentage method.

All Unit owners may use the cost method but only those Unit owners acquiring Units after October 11, 1990 may utilize the percentage method to calculate their depletion deduction. These Unit owners calculate their depletion deduction for each property under both the cost and percentage methods to determine which provides the greater deduction.

Cost Method

The depletion deduction determined under the cost method is computed separately for each Unit owner using the Unit owner's depletable basis in each Royalty property. Unit owners acquiring Units in the original distribution are not eligible to use the percentage method. Unit owners acquiring Units in the original distribution who held such Units at least through December 5, 2005 (except for foreign corporations and nonresident aliens) should use the worksheet titled "How To Compute 2005 Taxable Income" to compute their allowable depletion deduction under the cost method. Worksheet B will assist other Unit owners in calculating their depletion deduction under the cost method.

Units Acquired Prior To September 7, 1983 (Except for Domestic Corporations and Nonresident Aliens Receiving Units in the June 28, 1983 Distribution) — Although the Trust was not created until June 28, 1983, income from the Royalties accrued from April 1, 1983. The Company (rather than the Unit owners) was taxed on the income accrued from April 1, 1983 through June 28, 1983. The subsequent distributions which were attributable to production during the April 1 through June 28 period are referred to herein as the "Cash Payment Rights". Since the Cash Payment Rights do not represent taxable income to the Unit owners, the receipt of the Cash Payment Rights resulted in a nontaxable return of capital and a corresponding reduction of a Unit owner's tax basis.

If you acquired Units anytime before September 7, 1983 (except for Units owners who are corporations or nonresident aliens receiving Units in the initial June 28, 1983 distribution), you must use Worksheet C to determine your original basis (taking into account the effects of the Cash Payment Rights) and your depletable basis before calculating your depletion deduction under the cost method on Worksheet B.

Units Acquired After September 6, 1983 — The basis of Unit owners who acquired Units subsequent to September 6, 1983 should not be reduced by any Cash Payment Rights. The amount paid for each Unit purchased will be the original basis in such Units.

Domestic Corporations Receiving Units in the June 28, 1983 Distribution — For a domestic corporation receiving Units in the June 28, 1983 distribution, the cost depletion deduction per Unit is set forth in Table III.

Percentage Method

Unit owners who acquired their Units after October 11, 1990, may be entitled to claim a depletion deduction calculated based on the percentage method (if it results in a greater deduction than that determined under the cost method). The depletion deduction available under the percentage method is determined by multiplying the gross income from each property by a statutory percentage rate (currently 15 percent). The actual depletion deduction available is limited to the lesser of this amount or the net income from the property. However, percentage depletion deductions may not exceed 65% of a Unit owner's taxable income from all sources. Any amount disallowed due to the 65% limit may be carried forward to future tax years. Information to compute depletion with respect to such Units under the percentage method is included in Tables VIII and IX. Table VIII reflects gross income by month for each property. Table IX reflects net income by month for each property.

The depletion deduction determined under the percentage method should be compared to the deduction determined under the cost method for each property for the relevant period. The depletion deduction with respect to such Units acquired after October 11, 1990, will be the greater of the amount determined under the cost or percentage method for each property.

Sale of Units

If a Unit owner sold Units during the year, the realized gain or loss is the difference between the selling price and the adjusted basis of the Units sold. To calculate the adjusted basis of your Units, an adjustment is required to reflect the difference between amounts reported as taxable income and actual cash distributions (the "Net Basis Adjustment"). Worksheet D will assist a Unit owner in calculating gain or loss on the sale of Units.

Internal Revenue Code Section 1254 provides that depletion deductions claimed for property placed in service after December 31, 1986 generally must be recaptured as ordinary income upon disposition of the property. However, the Section 1254 depletion recapture provisions do not apply to property placed in service after December 31,

1986 if it was acquired pursuant to a binding written contract entered into before September 25, 1985. Because the Partnership acquired the Royalties before September 25, 1985, it does not appear that a Unit owner will be subject to this provision. However, little guidance exists as to the interpretation of this provision. Therefore, Unit owners should consult their tax advisors with respect to the potential application of this provision.

Table VII presents allocation factors for properties owned by the Partnership. These allocation factors are based primarily on the projected future net revenues from proved reserves at the beginning of specified periods, as estimated by petroleum engineers. These relative estimated amounts are provided to assist Unit owners in determining gain or loss allocable to state jurisdictions upon disposition of a Unit, in computing allocation factors for state income or franchise tax purposes, and in otherwise fulfilling tax obligations.

Basis of Unit Owners

To allow a Unit owner to recover their investment through cost depletion, the Partnership has made an election under Internal Revenue Code Section 754. The tables in this booklet include the effect of such election. In connection with that election, the regulations under Internal Revenue Code Section 743 require that a purchasing Unit owner must notify the partnership within 30 days of the sale or exchange and include a statement in their income tax return for the year of purchase indicating the allocation of their purchase price among the various assets of the Partnership. The statement should indicate that a Section 754 election has been made by the Partnership in connection with the purchase of a Unit in the Trust and that information regarding the allocation of the purchase price is maintained by the Partnership.

The Internal Revenue Service has ruled that a partner must maintain a single aggregate adjusted tax basis in partnership interests acquired in multiple transactions. Upon a sale of a portion of such aggregate interest, such partner would be required to allocate their aggregate tax

basis between the interest sold and the interest retained by some equitable apportionment method such as the relative fair market values of such interests on the date of sale. It is unclear whether the ruling would apply to owners of publicly traded units of beneficial interests in a trust (such as the Trust) which owns interests in a partnership (such as the Partnership). More recently, the Internal Revenue Service issued final regulations affecting the determination of the holding period of partnership interests. These regulations have specific provisions relating to partners of publicly traded partnerships. Unit owners disposing of units during the year should consult their tax advisors as to the application of the ruling with respect to basis allocation, and the new regulations with respect to holding period.

Nonresident State Income Tax Returns

Because the Partnership owns interests in various jurisdictions, Unit owners may have to file a return in jurisdictions other than their state of residence. In 2005, the Royalties produced income in three states which impose an income tax — Alabama, Louisiana and Florida. The laws of these states consider royalty income from minerals produced within the state to be subject to state income tax. The Royalties also produced income from certain federal leases. Unit owners should consult their tax advisors to determine the treatment of the federal leases under state tax laws. Tables VIII-XIV provide information to determine income by property which can be used to determine a Unit owner's income in each state. Each Unit owner should consult their individual tax advisor regarding the requirements for filing state income tax returns in their state of residence and the states from which the Trust's income is derived.

Foreign Persons

The federal and state income taxation of nonresident aliens and foreign corporations is highly complex and it is recommended that such persons or entities consult their tax advisors.

LL&E ROYALTY TRUST

2005 Tax Information

HOW TO COMPUTE 2005 TAXABLE INCOME (Taxpayers Receiving Units in the Original Distribution)

When and how a Unit owner acquired Trust Units determines the parts of this booklet needed to compute taxable income. The following will help determine which parts apply to you.

- I. A taxpayer receiving Units in the initial June 28, 1983 distribution, who is not a corporation or nonresident alien, and holding such Units at least through December 5, 2005 has the following federal income tax items to report for such Units:

<u>Item of Income or Expense</u>	<u>Per Unit</u>	<u>Number of Units Owned</u>	<u>Total</u>	<u>Where to Enter on Form 1040 (See Example on Page 7)</u>
Partnership Income	\$.32796 ×	_____	= \$ _____	Part II, Schedule E
Trust Administrative Expenses (show as a reduction to your Partnership Income)	\$.04084 ×	_____	= \$ _____	Part II, Schedule E
Cost Depletion (show as a reduction to your Partnership Income)	\$.00528 ×	_____	= \$ _____	Part II, Schedule E

- II. All domestic corporations receiving Units in the initial June 28, 1983 distribution and holding such Units at least through December 5, 2005 have the following income tax items to report for such Units:

<u>Item of Income or Expense</u>	<u>Per Unit</u>	<u>Number of Units Owned</u>	<u>Total</u>
Partnership Income	\$.32796 ×	_____	= \$ _____
Trust Administrative Expenses	\$.04084 ×	_____	= \$ _____
Cost Depletion	\$.00001 ×	_____	= \$ _____

- III. Unit owners that are not in Groups I or II above must use Worksheets A and B to determine taxable income. Computation of taxable income is on Worksheet A, and computation of cost depletion is on Worksheet B. Unit owners that are not in Groups I or II above, acquiring Units anytime before September 7, 1983, should complete Worksheet C before completing Worksheet A or Worksheet B. Other Unit owners should proceed first to Worksheet B before completing Worksheet A.

EXAMPLE — SCHEDULE E (FORM 1040) REPORTING

Schedule E (Form 1040) 2005 Attachment Sequence No. 13 Page 2

Name(s) shown on return: **JOHN J. AND MARY SMITH** Your social security number: **999-99-9999**

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 6582), or unreimbursed partnership expenses? Yes No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	LLBE ROYALTY PARTNERSHIP	P		72-0970033	X
B	LESS: TRUST ADMINISTRATIVE EXPENSES				
C	LESS: COST DEPLETION				

Passive Income and Loss		Nonpassive Income and Loss		
(a) Passive loss allowed (attach Form 6582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4582	(j) Nonpassive income from Schedule K-1
				32.80
				-4.08
				-0.53
				28.19
29a Totals				28.19
b Totals				28.19
30	Add columns (g) and (j) of line 29a			30 28.19
31	Add columns (h), (i), and (l) of line 29b			31 ()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32 28.19

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 6582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
34a Totals			
b Totals			
35	Add columns (d) and (f) of line 34a		35
36	Add columns (c) and (e) of line 34b		36 ()
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-8)	(d) Taxable income (net loss) from Schedules Q, line 1d	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40
41	Total income or (loss). Combine lines 28, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17.	41 28.19
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1085), box 14, code B; Schedule K-1 (Form 1120S), box 17, code N; and Schedule K-1 (Form 1041), line 14, code F (see page E-7)	42
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	43

Schedule E (Form 1040) 2005

The above illustration is for a taxpayer, who is not a corporation or nonresident alien, receiving 100 Units in the initial June 28, 1983 distribution and holding such Units at least through December 5, 2005.

Items of 2005 income or expense were calculated as follows:

Item of Income or Expense	Per Unit	Number of Units Owned	Total	Where to Enter on Form 1040
Partnership Income	\$.32796 ×	100	= \$32.80	Part II, Schedule E
Trust Administrative Expenses (show as a reduction to your Partnership Income)	\$.04084 ×	100	= \$ 4.08	Part II, Schedule E
Cost Depletion (show as a reduction to your Partnership Income)	\$.00528 ×	100	= \$.53	Part II, Schedule E

LL&E ROYALTY TRUST

2005 TAX INFORMATION

WORKSHEET A

COMPUTATION OF 2005 TAXABLE INCOME

THIS WORKSHEET COVERS _____ UNITS ACQUIRED _____
 (See Specific Instructions Below)

<u>Item of Income or Expense</u>	<u>Table Factor</u>	<u>Number of Units Owned</u>	<u>Total (Multiply Number of Units by Table Factor)</u>	<u>Where to Enter on Form 1040. (See Specific Instructions)</u>
1. Partnership Income (Table Ia)	\$ _____	× _____	= \$ _____	Schedule E, Part II
2. Trust Administrative Expenses (Table Ib)	\$ _____	× _____	= \$ _____	Schedule E, Part II
3. Cost Depletion Deduction (Worksheet B)			\$ _____	Schedule E, Part II

SPECIFIC INSTRUCTIONS

- If you own Units in several blocks or the number of Units you own in a single block changed during the year, you should reproduce the necessary copies of this worksheet and complete a separate worksheet for each block of Units acquired on a different date or at a different price or held for a different period.
- The factor amounts from Tables Ia and Ib are the components of taxable income allocable to you on a per Unit basis.
- Use Worksheet B to calculate your cost depletion deduction.
- References are to the 2005 Form 1040, Schedule E (Supplemental Income Schedule). An illustration of how to fill out Form 1040 Schedule E is included herein. Corporations, partnerships and trusts and estates should refer to Internal Revenue Service instructions for Forms 1120, 1065 and 1041, respectively, for proper reporting of income of the Trust.

LL&E ROYALTY TRUST

2005 TAX INFORMATION

WORKSHEET B

COMPUTATION OF COST DEPLETION

THIS WORKSHEET COVERS _____ UNITS ACQUIRED _____
(See Specific Instructions on Page 10)

- Group I: For all Unit owners acquiring Units prior to September 7, 1983...
A. Depletable basis (Worksheet C, line 5) ... \$
B. Cost depletion rate (Table II) ...
C. Cost depletion deduction (multiply line A by line B. Transfer amount to Worksheet A, line 3) ... \$
Group II: For all Unit owners acquiring Units after September 6, 1983.
A. Original cost of Units ... \$
B. Factor for computing Unit Owner's basis (Table IV) ...
C. Basis before Accounts Receivable Adjustment (multiply line A by line B) ... \$
D. Less: Allocation of Basis to Accounts Receivable (Table VI factor x line A amount) ... \$
E. Depletable basis (line C less line D) ... \$
F. Cost depletion rate (Table II) ...
G. Cost depletion deduction (multiply line E by line F. Transfer amount to Worksheet A, line 3) ... \$
Group III: Domestic corporations which received Units in the June 28, 1983 distribution.
A. Cost depletion amount per Unit (Table III) ... \$
B. Number of Units owned ...
C. Cost depletion deduction (multiply line A by line B. Transfer amount to Worksheet A, line 3) ... \$
Group IV: Foreign corporations which received Units in the June 28, 1983 distribution and nonresident aliens who received Units in the June 28, 1983 distribution.
A. Cost depletion amount per Unit (see instructions for Group IV) ... \$
B. Number of Units owned ...
C. Cost depletion deduction (multiply line A by line B. Transfer amount to Worksheet A, line 3) ... \$

**LL&E ROYALTY TRUST
2005 TAX INFORMATION
WORKSHEET B
SPECIFIC INSTRUCTIONS**

If you own Units in several blocks or the number of Units you own in a single block changed during the year, you should reproduce the necessary copies of Worksheet B and complete separate worksheets for each block of Units acquired on a different date or at a different price or held for a different period.

Group I instructions:

- Calculate your depletable basis on Worksheet C and enter on line A.
- Enter your cost depletion factor from Table II on line B.
- Determine your cost depletion deduction by multiplying your basis on line A by the cost depletion factor on line B and enter on line C.

Group II instructions:

- Enter your original cost of acquisition on line A.
- Enter your factor for computing Unit owner's basis from Table IV on line B.
- Determine your basis before accounts receivable adjustment on line C by multiplying your basis on line A by the factor for computing Unit owner's basis on line B.
- Determine your allocation of basis to accounts receivable on line D by multiplying your basis on line A by the Table VI factor.
- Determine your depletable basis on line E by subtracting line D from line C.
- Enter your cost depletion rate from Table II on line F.
- Determine your cost depletion deduction by multiplying your depletable basis on line E by the cost depletion factor on line F and enter on line G.

Group III instructions:

- Enter the cost depletion amount per Unit from Table III on line A.
- Enter the number of Units you own on line B.
- Determine your cost depletion deduction by multiplying the depletion amount per Unit on line A by the number of Units owned on line B and enter on line C.

Group IV instructions:

- To compute the Group IV cost depletion amount per Unit for use on line A, you must combine the cost depletion amount per Unit from Table III, and the cost depletion amount per Unit attributable to your tax on the initial June 28, 1983 distribution (the lesser of the tax withheld per your 1983 Form 1042S or your actual 1983 tax) as follows:

1. Cost depletion amount per Unit from Table III	\$ _____
2. Tax per Unit on initial June 28, 1983 distribution	\$ _____
3. Factor for computing Unit Owner's basis	_____ X.04012
4. Remaining depletable amount (multiply line 2 by line 3)	_____
5. Cost depletion rate from Table II	_____
6. Cost depletion amount per Unit on tax (line (4) multiplied by line (5))	\$ _____
7. Cost depletion amount per Unit for Group IV, Worksheet B, line A (sum of lines (1) and (6))	\$ _____

- Enter the number of Units you own on line B.
- Determine your cost depletion deduction by multiplying the cost depletion amount per Unit on line A by the number of Units owned on line B and enter on line C.

LL&E ROYALTY TRUST
2005 TAX INFORMATION

WORKSHEET C

**COMPUTATION OF UNIT OWNER'S ORIGINAL BASIS AND DEPLETABLE BASIS
(FOR UNITS ACQUIRED PRIOR TO SEPTEMBER 7, 1983)**

THIS WORKSHEET COVERS _____ UNITS ACQUIRED _____
(See Specific Instructions Below)

1. Amount of taxable dividend on original distribution of Units or cost of acquisition
(See Specific Instructions below). \$ _____
2. Less: Cash Payment Rights attributable to the distribution
 - a. For July, 1983 distribution \$.07886 × _____ Units = \$ (_____)
 - b. For August, 1983 distribution \$.09217 × _____ Units = \$ (_____)
 - c. For September, 1983 distribution \$.07039 × _____ Units = \$ (_____)
3. Original basis (line 1 less lines 2a, 2b and 2c). \$ _____
4. Factor for Computing Unit Owner's Basis (Table IV) _____
5. Depletable Basis (multiply line 3 by line 4) \$ _____

SPECIFIC INSTRUCTIONS

- If you own Units in several blocks or the number of Units you own in a single block changed during the year, you should reproduce the necessary copies of this worksheet and complete separate worksheets for each block of Units acquired on a different date or at a different price or held for a different period.
- For Units acquired in the original distribution on June 28, 1983, line 1 should be the amount of the 1983 taxable dividend on the original distribution (\$13.125 per Unit for individual Unit owners and \$.77847 per Unit for corporate or nonresident alien Unit owners) multiplied by the number of Units distributed to you. For Units purchased prior to September 7, 1983, line 1 should be the amount you paid for the Units.
- If you received a July, 1983 cash distribution, you must multiply \$.07886 by the number of Units you held and enter the amount on line 2a.
- If you received an August, 1983 cash distribution, you must multiply \$.09217 by the number of Units you held and enter the amount on line 2b.
- If you received a September, 1983 cash distribution, you must multiply \$.07039 by the number of Units you held and enter the amount on line 2c.
- Unit owners included in Group I, Worksheet B, should transfer the line 5 amount to Worksheet B, Group I, line A to compute cost depletion.

NOTE: This worksheet should be preserved indefinitely as part of a Unit owner's tax records to permit computation of cost depletion allowances and determination of gain or loss upon disposition of Units.

LL&E ROYALTY TRUST
2005 TAX INFORMATION

WORKSHEET D

**COMPUTATION OF UNIT OWNER'S
GAIN OR (LOSS) ON SALE OF UNITS**

THIS WORKSHEET COVERS _____ UNITS ACQUIRED _____
(See Specific Instructions Below)

1. AMOUNT REALIZED FROM SALE OF UNITS		\$ _____
2. ADJUSTED BASIS:		
a. Original basis		\$ _____
b. Factor For Computing Unit Owner's Basis (Table IV)		_____
c. Basis Before Other Adjustments (line 2a multiplied by line 2b)		\$ _____
d. Plus/Minus: Net Basis Adjustment		
_____ X _____ Units Sold =		\$ _____
(Table V)		
e. Minus: 2005 Depletion		\$ (_____)
f. Adjusted Basis (line 2c plus/minus line 2d minus line 2e)		\$ _____
3. GAIN OR (LOSS)		
(line 1 minus line 2f)		\$ _____

SPECIFIC INSTRUCTIONS

- If you own Units in several blocks or the number of Units you own in a single block changed during the year, you should reproduce the necessary copies of this worksheet and complete a separate worksheet for each block of Units acquired on a different date or at a different price or held for a different period.
- Enter the amount realized from the sale of Units on line 1.
- For Unit owners who acquired their Units before September 7, 1983, see Worksheet C, line 3 to compute original basis on line 2a. For Unit owners who acquired their Units subsequent to September 6, 1983, original basis on line 2a is equal to the purchase price of the Units.
- Enter your Factor For Computing Unit Owner's Basis from Table IV on line 2b.
- Determine your Basis Before Other Adjustments on line 2c by multiplying your Original Basis on line 2a by your Factor For Computing Unit Owner's Basis on line 2b.
- Determine your Net Basis Adjustment on line 2d by multiplying the Net Basis Adjustment Factor from Table V by the number of Units sold.
- Enter the amount of your 2005 depletion deduction on line 2e.
- Determine your Adjusted Basis on line 2f by adding/subtracting line 2d and subtracting line 2e from line 2c.
- Determine your Gain or (Loss) by subtracting line 2f from line 1.

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE Ia

**2005 PARTNERSHIP INCOME AMOUNTS PER UNIT
LL&E ROYALTY PARTNERSHIP
EIN 72-0970033
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
		2005											
on/after	not later than	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Inception	- Jan. 5, '05	\$.04328	\$.06549	\$.11864	\$.15003	\$.18765	\$.20862	\$.23785	\$.27112	\$.29719	\$.29757	\$.30558	\$.32796
Jan. 6	- Feb. 7		.02221	.07536	.10675	.14437	.16534	.19457	.22784	.25391	.25429	.26230	.28468
Feb. 8	- Mar. 7			.05315	.08454	.12216	.14313	.17236	.20563	.23170	.23208	.24009	.26247
Mar. 8	- Apr. 5				.03139	.06901	.08998	.11921	.15248	.17855	.17893	.18694	.20932
Apr. 6	- May 5					.03762	.05859	.08782	.12109	.14716	.14754	.15555	.17793
May 6	- Jun. 6						.02097	.05020	.08347	.10954	.10992	.11793	.14031
Jun. 7	- Jul. 5							.02923	.06250	.08857	.08895	.09696	.11934
Jul. 6	- Aug. 5								.03327	.05934	.05972	.06773	.09011
Aug. 6	- Sep. 6									.02607	.02645	.03446	.05684
Sep. 7	- Oct. 5										.00038	.00839	.03077
Oct. 6	- Nov. 7											.00801	.03039
Nov. 8	- Dec. 5												.02238

TABLE Ib

**2005 TRUST ADMINISTRATIVE EXPENSE AMOUNTS PER UNIT
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
		2005											
on/after	not later than	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Inception	- Jan. 5, '05	\$.00283	\$.00641	\$.01120	\$.01297	\$.02014	\$.02424	\$.02587	\$.02797	\$.03067	\$.03576	\$.03870	\$.04084
Jan. 6	- Feb. 7		.00358	.00837	.01014	.01731	.02141	.02304	.02514	.02784	.03293	.03587	.03801
Feb. 8	- Mar. 7			.00479	.00656	.01373	.01783	.01946	.02156	.02426	.02935	.03229	.03443
Mar. 8	- Apr. 5				.00177	.00894	.01304	.01467	.01677	.01947	.02456	.02750	.02964
Apr. 6	- May 5					.00717	.01127	.01290	.01500	.01770	.02279	.02573	.02787
May 6	- Jun. 6						.00410	.00573	.00783	.01053	.01562	.01856	.02070
Jun. 7	- Jul. 5							.00163	.00373	.00643	.01152	.01446	.01660
Jul. 6	- Aug. 5								.00210	.00480	.00989	.01283	.01497
Aug. 6	- Sep. 6									.00270	.00779	.01073	.01287
Sep. 7	- Oct. 5										.00509	.00803	.01017
Oct. 6	- Nov. 7											.00294	.00508
Nov. 8	- Dec. 5												.00214

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE II

**2005 COST DEPLETION RATES
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Inception	- Sep. 6, '83	.00169	.00201	.00480	.00565	.00715	.00802	.00840	.00893	.00897	.00908	.00976	.01021
Sep. 7	- Oct. 5	.00169	.00201	.00480	.00564	.00715	.00802	.00840	.00893	.00896	.00908	.00976	.01021
Oct. 6	- Nov. 7	.00168	.00200	.00478	.00562	.00711	.00797	.00834	.00887	.00890	.00901	.00969	.01013
Nov. 8	- Dec. 5	.00168	.00200	.00479	.00563	.00713	.00800	.00837	.00889	.00893	.00904	.00973	.01017
Dec. 6, '83	- Jan. 5, '84	.00170	.00204	.00484	.00572	.00725	.00814	.00854	.00909	.00913	.00925	.00995	.01041
Jan. 6	- Feb. 6	.00171	.00205	.00486	.00575	.00730	.00821	.00861	.00917	.00922	.00934	.01005	.01052
Feb. 7	- Mar. 5	.00170	.00204	.00485	.00573	.00727	.00818	.00857	.00913	.00917	.00929	.01000	.01047
Mar. 6	- Apr. 5	.00170	.00203	.00484	.00571	.00724	.00814	.00854	.00909	.00913	.00925	.00995	.01042
Apr. 6	- May 7	.00171	.00205	.00486	.00576	.00730	.00822	.00862	.00918	.00923	.00935	.01007	.01054
May 8	- Jun. 5	.00170	.00204	.00485	.00573	.00726	.00817	.00856	.00912	.00917	.00928	.00999	.01045
Jun. 6	- Jul. 5	.00170	.00203	.00483	.00570	.00723	.00812	.00851	.00905	.00910	.00922	.00991	.01037
Jul. 6	- Aug. 6	.00170	.00204	.00485	.00574	.00728	.00818	.00858	.00914	.00919	.00931	.01002	.01048
Aug. 7	- Sep. 5	.00170	.00203	.00484	.00571	.00724	.00813	.00853	.00908	.00913	.00924	.00994	.01041
Sep. 6	- Oct. 5	.00171	.00205	.00487	.00577	.00732	.00823	.00864	.00920	.00925	.00937	.01009	.01056
Oct. 6	- Nov. 5	.00170	.00204	.00485	.00573	.00727	.00817	.00857	.00913	.00918	.00929	.01000	.01047
Nov. 6	- Dec. 5	.00170	.00203	.00483	.00571	.00723	.00812	.00852	.00906	.00911	.00923	.00993	.01039
Dec. 6, '84	- Jan. 7, '85	.00177	.00217	.00505	.00609	.00776	.00882	.00929	.00994	.01001	.01014	.01097	.01152
Jan. 8	- Feb. 5	.00177	.00217	.00505	.00610	.00778	.00885	.00932	.00998	.01004	.01018	.01101	.01156
Feb. 6	- Mar. 5	.00177	.00217	.00505	.00609	.00778	.00884	.00931	.00997	.01003	.01017	.01100	.01155
Mar. 6	- Apr. 8	.00177	.00217	.00505	.00609	.00777	.00883	.00930	.00996	.01002	.01015	.01099	.01154
Apr. 9	- May 6	.00177	.00217	.00504	.00608	.00775	.00879	.00926	.00991	.00998	.01012	.01094	.01148
May 7	- Jun. 5	.00177	.00216	.00503	.00606	.00772	.00877	.00923	.00988	.00995	.01008	.01090	.01144
Jun. 6	- Jul. 6	.00177	.00216	.00503	.00606	.00773	.00877	.00924	.00988	.00995	.01008	.01090	.01145
Jul. 7	- Aug. 5	.00176	.00215	.00502	.00604	.00770	.00874	.00920	.00985	.00991	.01005	.01086	.01140
Aug. 6	- Sep. 5	.00177	.00216	.00503	.00606	.00773	.00877	.00924	.00988	.00995	.01008	.01090	.01144
Sep. 6	- Oct. 7	.00177	.00216	.00504	.00607	.00774	.00879	.00926	.00991	.00998	.01011	.01093	.01148
Oct. 8	- Nov. 5	.00177	.00216	.00503	.00605	.00771	.00875	.00921	.00986	.00993	.01006	.01087	.01141
Nov. 6	- Dec. 5	.00177	.00216	.00503	.00605	.00771	.00874	.00921	.00985	.00993	.01006	.01087	.01141
Dec. 6, '85	- Jan. 6, '86	.00176	.00217	.00505	.00607	.00774	.00879	.00926	.00991	.00997	.01010	.01092	.01145
Jan. 7	- Feb. 5	.00172	.00210	.00494	.00589	.00749	.00847	.00890	.00951	.00956	.00968	.01044	.01094
Feb. 6	- Mar. 5	.00170	.00205	.00487	.00576	.00731	.00823	.00864	.00921	.00926	.00937	.01009	.01055
Mar. 6	- Apr. 7	.00166	.00198	.00476	.00558	.00705	.00788	.00826	.00878	.00882	.00893	.00958	.01001
Apr. 8	- May 5	.00163	.00192	.00466	.00540	.00680	.00756	.00790	.00837	.00841	.00850	.00910	.00949
May 6	- Jun. 5	.00162	.00190	.00463	.00535	.00672	.00746	.00778	.00824	.00828	.00838	.00895	.00932
Jun. 6	- Jul. 7	.00162	.00190	.00462	.00533	.00670	.00743	.00775	.00821	.00825	.00834	.00890	.00928
Jul. 8	- Aug. 5	.00161	.00187	.00458	.00526	.00659	.00729	.00759	.00802	.00806	.00815	.00868	.00904
Aug. 6	- Sep. 5	.00160	.00185	.00455	.00519	.00650	.00716	.00746	.00787	.00790	.00799	.00850	.00883
Sep. 6	- Oct. 6	.00159	.00182	.00451	.00511	.00639	.00700	.00728	.00766	.00770	.00778	.00825	.00857
Oct. 7	- Nov. 5	.00157	.00180	.00447	.00503	.00628	.00686	.00712	.00748	.00751	.00758	.00803	.00833
Nov. 6	- Dec. 5	.00157	.00179	.00445	.00500	.00623	.00679	.00704	.00738	.00742	.00749	.00792	.00820

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE II

**2005 COST DEPLETION RATES
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '86	- Jan. 5, '87	.00365	.00570	.01056	.01577	.02139	.02676	.02913	.03244	.03270	.03338	.03755	.04027
Jan. 6	- Feb. 5	.00364	.00571	.01058	.01585	.02152	.02696	.02935	.03270	.03296	.03365	.03788	.04063
Feb. 6	- Mar. 5	.00369	.00583	.01076	.01620	.02201	.02762	.03008	.03352	.03379	.03450	.03886	.04169
Mar. 6	- Apr. 6	.00378	.00601	.01105	.01673	.02277	.02864	.03121	.03480	.03507	.03582	.04039	.04335
Apr. 7	- May 5	.00391	.00626	.01144	.01746	.02380	.03001	.03272	.03652	.03680	.03759	.04243	.04556
May 6	- Jun. 5	.00409	.00662	.01200	.01849	.02527	.03197	.03488	.03897	.03926	.04011	.04535	.04872
Jun. 6	- Jul. 6	.00426	.00694	.01250	.01941	.02657	.03371	.03681	.04116	.04146	.04237	.04795	.05155
Jul. 7	- Aug. 5	.00482	.00802	.01420	.02244	.03085	.03938	.04308	.04827	.04861	.04969	.05636	.06064
Aug. 6	- Sep. 8	.00565	.00961	.01669	.02692	.03718	.04777	.05235	.05878	.05918	.06054	.06882	.07414
Sep. 9	- Oct. 5	.00638	.01094	.01876	.03051	.04226	.05445	.05970	.06708	.06751	.06907	.07860	.08470
Oct. 6	- Nov. 5	.00740	.01282	.02168	.03566	.04953	.06403	.07026	.07903	.07954	.08139	.09274	.09999
Nov. 6	- Dec. 7	.00992	.01742	.02886	.04828	.06734	.08749	.09611	.10826	.10892	.11150	.12729	.13735
Dec. 8, '87	- Jan. 5, '88	.00181	.00222	.00511	.00609	.00773	.00872	.00920	.00985	.00994	.01006	.01081	.01132
Jan. 6	- Feb. 5	.00181	.00223	.00514	.00613	.00779	.00880	.00928	.00994	.01003	.01015	.01091	.01143
Feb. 6	- Mar. 7	.00181	.00222	.00513	.00611	.00776	.00876	.00924	.00989	.00998	.01011	.01086	.01138
Mar. 8	- Apr. 5	.00180	.00221	.00511	.00607	.00771	.00870	.00917	.00982	.00990	.01002	.01077	.01128
Apr. 6	- May 5	.00180	.00221	.00510	.00606	.00770	.00869	.00915	.00979	.00988	.01000	.01074	.01126
May 6	- Jun. 6	.00179	.00220	.00508	.00604	.00766	.00864	.00910	.00973	.00982	.00994	.01067	.01118
Jun. 7	- Jul. 6	.00180	.00221	.00510	.00606	.00769	.00867	.00914	.00978	.00987	.00999	.01072	.01124
Jul. 7	- Aug. 5	.00180	.00220	.00509	.00605	.00767	.00864	.00910	.00974	.00983	.00995	.01068	.01118
Aug. 6	- Sep. 6	.00180	.00219	.00508	.00603	.00765	.00860	.00907	.00970	.00979	.00991	.01063	.01114
Sep. 7	- Oct. 5	.00180	.00220	.00509	.00604	.00766	.00862	.00909	.00972	.00982	.00993	.01066	.01116
Oct. 6	- Nov. 7	.00180	.00220	.00509	.00603	.00765	.00860	.00907	.00970	.00980	.00992	.01063	.01114
Nov. 8	- Dec. 5	.00180	.00220	.00510	.00604	.00766	.00862	.00909	.00973	.00983	.00994	.01066	.01117
Dec. 6, '88	- Jan. 5, '89	.00189	.00236	.00534	.00647	.00827	.00941	.00995	.01069	.01079	.01093	.01181	.01240
Jan. 6	- Feb. 6	.00189	.00236	.00534	.00647	.00826	.00941	.00995	.01069	.01080	.01094	.01181	.01241
Feb. 7	- Mar. 6	.00189	.00236	.00535	.00648	.00829	.00944	.00999	.01074	.01084	.01098	.01186	.01246
Mar. 7	- Apr. 5	.00190	.00237	.00536	.00651	.00832	.00949	.01004	.01080	.01090	.01105	.01194	.01255
Apr. 6	- May 5	.00190	.00238	.00537	.00653	.00835	.00953	.01009	.01086	.01096	.01111	.01200	.01262
May 6	- Jun. 5	.00191	.00240	.00541	.00661	.00847	.00969	.01027	.01106	.01116	.01131	.01224	.01288
Jun. 6	- Jul. 5	.00190	.00239	.00539	.00659	.00844	.00966	.01023	.01102	.01112	.01127	.01220	.01284
Jul. 6	- Aug. 7	.00190	.00240	.00540	.00660	.00846	.00969	.01026	.01106	.01116	.01131	.01225	.01289
Aug. 8	- Sep. 5	.00190	.00241	.00541	.00664	.00851	.00975	.01034	.01114	.01124	.01140	.01234	.01299
Sep. 6	- Oct. 5	.00192	.00244	.00546	.00672	.00863	.00992	.01052	.01135	.01145	.01161	.01259	.01326
Oct. 6	- Nov. 6	.00192	.00246	.00549	.00679	.00873	.01005	.01067	.01152	.01163	.01179	.01280	.01349
Nov. 7	- Dec. 5	.00193	.00247	.00551	.00684	.00880	.01014	.01077	.01164	.01175	.01192	.01295	.01365

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE II

**2005 COST DEPLETION RATES
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '89	- Jan. 5, '90	.00163	.00184	.00452	.00500	.00621	.00670	.00694	.00727	.00732	.00737	.00774	.00800
Jan. 6	- Feb. 5	.00163	.00184	.00453	.00501	.00622	.00671	.00695	.00727	.00732	.00738	.00774	.00800
Feb. 6	- Mar. 5	.00163	.00184	.00453	.00500	.00621	.00670	.00693	.00726	.00731	.00737	.00773	.00798
Mar. 6	- Apr. 5	.00164	.00185	.00454	.00502	.00623	.00672	.00696	.00730	.00735	.00741	.00777	.00803
Apr. 6	- May 7	.00164	.00185	.00455	.00504	.00625	.00674	.00699	.00733	.00738	.00744	.00781	.00807
May 8	- Jun. 5	.00164	.00185	.00455	.00503	.00625	.00674	.00699	.00732	.00738	.00744	.00780	.00806
Jun. 6	- Jul. 5	.00164	.00186	.00455	.00505	.00627	.00677	.00702	.00736	.00742	.00748	.00785	.00811
Jul. 6	- Aug. 6	.00164	.00186	.00456	.00507	.00629	.00680	.00705	.00740	.00746	.00752	.00789	.00816
Aug. 7	- Sep. 5	.00164	.00187	.00457	.00507	.00630	.00681	.00707	.00742	.00748	.00754	.00792	.00819
Sep. 6	- Oct. 5	.00165	.00187	.00458	.00508	.00631	.00682	.00708	.00743	.00750	.00756	.00793	.00821
Oct. 6	- Nov. 5	.00165	.00188	.00458	.00508	.00631	.00681	.00707	.00743	.00750	.00756	.00793	.00820
Nov. 6	- Dec. 5	.00166	.00189	.00461	.00512	.00636	.00687	.00715	.00751	.00760	.00766	.00803	.00831
Dec. 6, '90	- Jan. 7, '91	.00151	.00160	.00415	.00437	.00534	.00556	.00567	.00581	.00583	.00586	.00603	.00614
Jan. 8	- Feb. 5	.00151	.00160	.00416	.00438	.00534	.00556	.00567	.00582	.00584	.00587	.00603	.00615
Feb. 6	- Mar. 5	.00151	.00161	.00416	.00438	.00534	.00557	.00568	.00583	.00585	.00588	.00604	.00616
Mar. 6	- Apr. 5	.00151	.00162	.00418	.00441	.00538	.00561	.00573	.00588	.00591	.00594	.00611	.00623
Apr. 6	- May 6	.00152	.00162	.00419	.00442	.00540	.00563	.00575	.00591	.00594	.00597	.00614	.00627
May 7	- Jun. 5	.00152	.00162	.00419	.00442	.00540	.00563	.00575	.00591	.00594	.00597	.00614	.00627
Jun. 6	- Jul. 5	.00152	.00162	.00419	.00442	.00539	.00563	.00575	.00591	.00594	.00597	.00614	.00626
Jul. 6	- Aug. 5	.00152	.00162	.00419	.00442	.00539	.00562	.00574	.00590	.00593	.00596	.00613	.00625
Aug. 6	- Sep. 5	.00152	.00162	.00418	.00442	.00539	.00562	.00574	.00590	.00593	.00596	.00613	.00625
Sep. 6	- Oct. 7	.00152	.00162	.00419	.00443	.00540	.00564	.00576	.00592	.00595	.00598	.00616	.00628
Oct. 8	- Nov. 5	.00152	.00163	.00419	.00443	.00541	.00565	.00577	.00593	.00596	.00599	.00617	.00629
Nov. 6	- Dec. 5	.00152	.00163	.00420	.00444	.00542	.00567	.00579	.00596	.00598	.00601	.00619	.00632
Dec. 6, '91	- Jan. 6, '92	.00175	.00204	.00483	.00533	.00657	.00701	.00737	.00780	.00801	.00804	.00831	.00862
Jan. 7	- Feb. 5	.00175	.00204	.00482	.00533	.00657	.00701	.00736	.00780	.00800	.00804	.00831	.00861
Feb. 6	- Mar. 5	.00175	.00204	.00483	.00533	.00657	.00702	.00737	.00780	.00801	.00804	.00832	.00862
Mar. 6	- Apr. 6	.00175	.00204	.00482	.00532	.00656	.00700	.00735	.00778	.00798	.00802	.00829	.00859
Apr. 7	- May 5	.00176	.00204	.00482	.00532	.00656	.00699	.00734	.00776	.00796	.00800	.00827	.00856
May 6	- Jun. 5	.00176	.00204	.00482	.00531	.00655	.00698	.00732	.00774	.00794	.00798	.00824	.00854
Jun. 6	- Jul. 6	.00176	.00204	.00482	.00532	.00655	.00699	.00733	.00775	.00795	.00799	.00825	.00855
Jul. 7	- Aug. 5	.00177	.00205	.00484	.00534	.00659	.00703	.00737	.00780	.00801	.00804	.00831	.00862
Aug. 6	- Sep. 7	.00178	.00207	.00486	.00537	.00662	.00707	.00742	.00785	.00807	.00810	.00837	.00868
Sep. 8	- Oct. 5	.00178	.00207	.00487	.00537	.00663	.00707	.00742	.00786	.00807	.00811	.00838	.00869
Oct. 6	- Nov. 5	.00179	.00209	.00490	.00542	.00668	.00713	.00749	.00794	.00816	.00820	.00847	.00879
Nov. 6	- Dec. 7	.00179	.00208	.00489	.00540	.00666	.00710	.00746	.00789	.00811	.00815	.00842	.00873

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE II

**2005 COST DEPLETION RATES
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 8, '92	- Jan. 5, '93	.00195	.00237	.00532	.00599	.00739	.00790	.00844	.00908	.00950	.00953	.00979	.01023
Jan. 6	- Feb. 5	.00195	.00236	.00531	.00597	.00736	.00787	.00841	.00903	.00945	.00948	.00974	.01018
Feb. 6	- Mar. 5	.00194	.00235	.00530	.00595	.00734	.00784	.00837	.00899	.00940	.00943	.00969	.01012
Mar. 6	- Apr. 5	.00195	.00236	.00531	.00597	.00736	.00787	.00839	.00902	.00942	.00945	.00971	.01014
Apr. 6	- May 5	.00195	.00236	.00530	.00595	.00734	.00784	.00836	.00898	.00937	.00940	.00967	.01009
May 6	- Jun. 8	.00194	.00233	.00527	.00590	.00728	.00777	.00827	.00887	.00925	.00928	.00954	.00995
Jun. 9	- Jul. 6	.00194	.00233	.00526	.00588	.00726	.00775	.00825	.00883	.00921	.00924	.00950	.00991
Jul. 7	- Aug. 5	.00192	.00230	.00522	.00583	.00719	.00767	.00815	.00872	.00908	.00911	.00937	.00977
Aug. 6	- Sep. 7	.00194	.00232	.00524	.00586	.00723	.00771	.00820	.00877	.00914	.00916	.00942	.00982
Sep. 8	- Oct. 5	.00193	.00231	.00523	.00583	.00719	.00767	.00815	.00872	.00907	.00910	.00936	.00975
Oct. 6	- Nov. 5	.00193	.00230	.00521	.00581	.00716	.00764	.00811	.00866	.00901	.00904	.00929	.00968
Nov. 6	- Dec. 6	.00193	.00230	.00521	.00581	.00717	.00764	.00811	.00866	.00900	.00903	.00929	.00967
Dec. 7, '93	- Jan. 5, '94	.00160	.00169	.00429	.00444	.00539	.00553	.00563	.00576	.00583	.00584	.00592	.00601
Jan. 6	- Feb. 7	.00161	.00169	.00429	.00444	.00540	.00553	.00564	.00577	.00583	.00585	.00593	.00602
Feb. 8	- Mar. 7	.00161	.00170	.00429	.00445	.00540	.00554	.00565	.00578	.00584	.00585	.00594	.00603
Mar. 8	- Apr. 5	.00161	.00170	.00430	.00445	.00541	.00555	.00566	.00579	.00586	.00587	.00595	.00605
Apr. 6	- May 5	.00161	.00170	.00430	.00446	.00542	.00556	.00567	.00580	.00586	.00587	.00596	.00605
May 6	- Jun. 6	.00161	.00171	.00431	.00447	.00543	.00557	.00568	.00582	.00588	.00589	.00598	.00607
Jun. 7	- Jul. 5	.00162	.00171	.00431	.00447	.00543	.00557	.00568	.00582	.00588	.00589	.00598	.00607
Jul. 6	- Aug. 5	.00162	.00171	.00432	.00448	.00544	.00559	.00570	.00583	.00589	.00590	.00599	.00609
Aug. 6	- Sep. 6	.00162	.00171	.00432	.00448	.00544	.00559	.00570	.00584	.00589	.00591	.00600	.00609
Sep. 7	- Oct. 5	.00162	.00172	.00432	.00448	.00545	.00560	.00570	.00584	.00590	.00591	.00600	.00610
Oct. 6	- Nov. 7	.00162	.00172	.00432	.00448	.00545	.00559	.00570	.00584	.00589	.00591	.00600	.00609
Nov. 8	- Dec. 5	.00163	.00172	.00433	.00449	.00546	.00561	.00572	.00585	.00591	.00592	.00601	.00611
Dec. 6, '94	- Jan. 5, '95	.00170	.00184	.00451	.00475	.00579	.00598	.00616	.00637	.00650	.00651	.00663	.00678
Jan. 6	- Feb. 6	.00171	.00184	.00451	.00475	.00580	.00599	.00617	.00638	.00650	.00652	.00663	.00678
Feb. 7	- Mar. 6	.00171	.00185	.00452	.00476	.00581	.00600	.00618	.00639	.00652	.00653	.00665	.00680
Mar. 7	- Apr. 5	.00171	.00185	.00452	.00476	.00581	.00601	.00618	.00639	.00651	.00653	.00664	.00680
Apr. 6	- May 5	.00171	.00185	.00453	.00477	.00582	.00601	.00619	.00640	.00652	.00654	.00666	.00681
May 6	- Jun. 5	.00172	.00185	.00453	.00477	.00582	.00602	.00620	.00641	.00653	.00654	.00666	.00681
Jun. 6	- Jul. 5	.00172	.00186	.00454	.00478	.00583	.00603	.00621	.00642	.00654	.00656	.00667	.00683
Jul. 6	- Aug. 7	.00172	.00186	.00455	.00479	.00585	.00605	.00622	.00644	.00656	.00657	.00669	.00684
Aug. 8	- Sep. 5	.00173	.00187	.00455	.00479	.00585	.00605	.00623	.00644	.00656	.00658	.00670	.00685
Sep. 6	- Oct. 5	.00173	.00188	.00457	.00482	.00588	.00609	.00627	.00649	.00662	.00663	.00675	.00691
Oct. 6	- Nov. 6	.00174	.00189	.00459	.00484	.00592	.00613	.00632	.00655	.00668	.00670	.00682	.00698
Nov. 7	- Dec. 5	.00176	.00192	.00462	.00489	.00598	.00620	.00640	.00664	.00677	.00679	.00692	.00709

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE II

**2005 COST DEPLETION RATES
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '95	- Jan. 5, '96	.00167	.00176	.00439	.00454	.00551	.00563	.00575	.00589	.00597	.00598	.00604	.00614
Jan. 6	- Feb. 5	.00167	.00177	.00440	.00455	.00553	.00566	.00578	.00592	.00601	.00601	.00608	.00618
Feb. 6	- Mar. 5	.00168	.00178	.00442	.00459	.00557	.00570	.00583	.00599	.00608	.00609	.00616	.00626
Mar. 6	- Apr. 5	.00169	.00180	.00444	.00461	.00560	.00574	.00587	.00604	.00614	.00614	.00622	.00633
Apr. 6	- May 6	.00169	.00181	.00446	.00464	.00564	.00578	.00592	.00609	.00620	.00620	.00628	.00640
May 7	- Jun. 5	.00169	.00181	.00446	.00464	.00564	.00578	.00593	.00610	.00621	.00622	.00629	.00641
Jun. 6	- Jul. 5	.00169	.00181	.00446	.00465	.00565	.00580	.00595	.00612	.00623	.00624	.00632	.00644
Jul. 6	- Aug. 5	.00170	.00181	.00447	.00465	.00565	.00580	.00595	.00612	.00623	.00624	.00632	.00644
Aug. 6	- Sep. 5	.00170	.00181	.00447	.00465	.00566	.00581	.00596	.00613	.00624	.00625	.00633	.00644
Sep. 6	- Oct. 7	.00170	.00182	.00447	.00466	.00567	.00582	.00597	.00614	.00625	.00626	.00634	.00646
Oct. 8	- Nov. 5	.00170	.00182	.00448	.00466	.00567	.00582	.00597	.00615	.00626	.00626	.00634	.00646
Nov. 6	- Dec. 5	.00170	.00182	.00448	.00466	.00567	.00582	.00597	.00615	.00625	.00626	.00634	.00646
Dec. 6, '96	- Jan. 6, '97	.00169	.00180	.00444	.00460	.00558	.00570	.00584	.00601	.00612	.00613	.00618	.00629
Jan. 7	- Feb. 5	.00170	.00181	.00446	.00463	.00562	.00574	.00589	.00606	.00618	.00619	.00624	.00636
Feb. 6	- Mar. 5	.00170	.00182	.00447	.00465	.00564	.00577	.00592	.00610	.00622	.00623	.00628	.00640
Mar. 6	- Apr. 7	.00170	.00182	.00447	.00465	.00564	.00577	.00592	.00610	.00622	.00623	.00629	.00641
Apr. 8	- May 5	.00170	.00182	.00447	.00465	.00564	.00576	.00592	.00609	.00622	.00623	.00628	.00640
May 6	- Jun. 5	.00170	.00182	.00447	.00465	.00564	.00577	.00592	.00610	.00623	.00623	.00629	.00641
Jun. 6	- Jul. 7	.00170	.00183	.00449	.00466	.00566	.00579	.00595	.00613	.00626	.00626	.00632	.00644
Jul. 8	- Aug. 5	.00171	.00183	.00450	.00468	.00568	.00581	.00597	.00616	.00629	.00629	.00635	.00648
Aug. 6	- Sep. 5	.00171	.00184	.00450	.00469	.00569	.00583	.00599	.00618	.00631	.00632	.00637	.00650
Sep. 6	- Oct. 6	.00172	.00185	.00452	.00471	.00572	.00586	.00603	.00623	.00637	.00637	.00643	.00656
Oct. 7	- Nov. 5	.00172	.00186	.00454	.00474	.00576	.00590	.00608	.00629	.00644	.00644	.00650	.00664
Nov. 6	- Dec. 5	.00173	.00188	.00457	.00478	.00581	.00596	.00615	.00637	.00653	.00654	.00660	.00675
Dec. 6, '97	- Jan. 5, '98	.00286	.00427	.00823	.01010	.01271	.01433	.01594	.01786	.01893	.01901	.01973	.02088
Jan. 6	- Feb. 5	.00293	.00442	.00847	.01043	.01312	.01480	.01650	.01853	.01968	.01976	.02049	.02171
Feb. 6	- Mar. 5	.00304	.00461	.00875	.01082	.01360	.01533	.01715	.01930	.02059	.02066	.02140	.02271
Mar. 6	- Apr. 6	.00311	.00472	.00891	.01105	.01388	.01563	.01753	.01977	.02114	.02122	.02195	.02333
Apr. 7	- May 5	.00329	.00505	.00942	.01178	.01481	.01669	.01880	.02127	.02285	.02293	.02371	.02525
May 6	- Jun. 5	.00343	.00532	.00982	.01236	.01553	.01751	.01979	.02245	.02419	.02426	.02508	.02675
Jun. 6	- Jul. 6	.00338	.00524	.00970	.01218	.01530	.01725	.01947	.02208	.02377	.02384	.02464	.02626
Jul. 7	- Aug. 5	.00336	.00521	.00965	.01209	.01518	.01711	.01931	.02188	.02354	.02361	.02439	.02598
Aug. 6	- Sep. 8	.00336	.00521	.00965	.01207	.01516	.01710	.01929	.02186	.02349	.02356	.02434	.02591
Sep. 9	- Oct. 5	.00333	.00516	.00959	.01197	.01504	.01695	.01911	.02165	.02326	.02333	.02410	.02564
Oct. 6	- Nov. 5	.00335	.00519	.00962	.01199	.01506	.01698	.01913	.02165	.02323	.02330	.02407	.02560
Nov. 6	- Dec. 7	.00333	.00514	.00955	.01187	.01491	.01681	.01892	.02140	.02294	.02300	.02376	.02525

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE II

**2005 COST DEPLETION RATES
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 8, '98	- Jan. 5, '99	.00181	.00197	.00470	.00491	.00598	.00614	.00633	.00655	.00669	.00669	.00676	.00689
Jan. 6	- Feb. 5	.00181	.00197	.00470	.00491	.00598	.00615	.00633	.00655	.00669	.00670	.00677	.00690
Feb. 6	- Mar. 5	.00181	.00197	.00471	.00491	.00599	.00615	.00634	.00656	.00670	.00671	.00677	.00691
Mar. 6	- Apr. 5	.00181	.00197	.00471	.00491	.00599	.00615	.00634	.00656	.00670	.00671	.00677	.00691
Apr. 6	- May 5	.00181	.00198	.00471	.00492	.00599	.00616	.00635	.00657	.00671	.00672	.00679	.00692
May 6	- Jun. 7	.00182	.00198	.00471	.00492	.00600	.00617	.00636	.00658	.00672	.00672	.00679	.00693
Jun. 8	- Jul. 6	.00182	.00198	.00471	.00492	.00600	.00617	.00636	.00658	.00672	.00673	.00680	.00693
Jul. 7	- Aug. 5	.00182	.00198	.00472	.00493	.00601	.00618	.00637	.00659	.00673	.00674	.00681	.00694
Aug. 6	- Sep. 7	.00182	.00198	.00472	.00493	.00601	.00618	.00637	.00659	.00673	.00674	.00681	.00694
Sep. 8	- Oct. 5	.00182	.00198	.00472	.00493	.00601	.00618	.00637	.00660	.00673	.00674	.00681	.00695
Oct. 6	- Nov. 5	.00182	.00199	.00473	.00494	.00603	.00620	.00640	.00662	.00677	.00677	.00684	.00698
Nov. 6	- Dec. 6	.00183	.00200	.00475	.00497	.00607	.00624	.00645	.00668	.00683	.00684	.00691	.00705
Dec. 7, '99	- Jan. 5, '00	.00186	.00205	.00483	.00507	.00618	.00636	.00660	.00687	.00707	.00707	.00713	.00729
Jan. 6	- Feb. 7	.00186	.00206	.00484	.00508	.00619	.00637	.00662	.00690	.00710	.00710	.00716	.00733
Feb. 8	- Mar. 6	.00186	.00206	.00484	.00509	.00620	.00639	.00663	.00691	.00712	.00712	.00718	.00735
Mar. 7	- Apr. 5	.00186	.00207	.00485	.00510	.00621	.00639	.00664	.00692	.00713	.00713	.00719	.00736
Apr. 6	- May 5	.00186	.00207	.00485	.00510	.00622	.00640	.00665	.00693	.00713	.00714	.00720	.00737
May 6	- Jun. 5	.00186	.00207	.00485	.00510	.00621	.00640	.00665	.00693	.00713	.00713	.00719	.00736
Jun. 6	- Jul. 5	.00186	.00207	.00485	.00510	.00622	.00641	.00665	.00694	.00714	.00714	.00720	.00737
Jul. 6	- Aug. 7	.00187	.00208	.00486	.00512	.00624	.00643	.00668	.00697	.00717	.00717	.00723	.00741
Aug. 8	- Sep. 5	.00187	.00208	.00487	.00513	.00625	.00644	.00669	.00698	.00719	.00719	.00725	.00743
Sep. 6	- Oct. 5	.00187	.00208	.00487	.00512	.00625	.00644	.00669	.00698	.00719	.00719	.00725	.00742
Oct. 6	- Nov. 6	.00187	.00208	.00487	.00512	.00624	.00643	.00669	.00698	.00718	.00718	.00724	.00742
Nov. 7	- Dec. 5	.00187	.00208	.00487	.00513	.00625	.00644	.00670	.00699	.00719	.00719	.00725	.00743
Dec. 6, '00	- Jan. 5, '01	.00184	.00201	.00476	.00499	.00607	.00623	.00644	.00668	.00687	.00688	.00693	.00709
Jan. 6	- Feb. 5	.00186	.00204	.00481	.00506	.00616	.00633	.00656	.00683	.00703	.00703	.00710	.00727
Feb. 6	- Mar. 5	.00187	.00206	.00484	.00510	.00621	.00639	.00664	.00692	.00713	.00714	.00720	.00739
Mar. 6	- Apr. 5	.00188	.00208	.00487	.00514	.00627	.00646	.00672	.00702	.00725	.00725	.00732	.00752
Apr. 6	- May 7	.00189	.00210	.00490	.00518	.00632	.00652	.00679	.00710	.00734	.00734	.00741	.00762
May 8	- Jun. 5	.00191	.00213	.00494	.00525	.00640	.00661	.00690	.00723	.00748	.00749	.00756	.00778
Jun. 6	- Jul. 5	.00191	.00214	.00496	.00528	.00644	.00666	.00696	.00730	.00756	.00756	.00764	.00786
Jul. 6	- Aug. 6	.00192	.00216	.00499	.00532	.00649	.00671	.00702	.00737	.00764	.00764	.00772	.00795
Aug. 7	- Sep. 5	.00192	.00216	.00500	.00532	.00649	.00672	.00702	.00738	.00764	.00765	.00773	.00796
Sep. 6	- Oct. 5	.00192	.00217	.00500	.00532	.00649	.00672	.00702	.00737	.00764	.00765	.00772	.00795
Oct. 6	- Nov. 5	.00193	.00217	.00500	.00532	.00650	.00672	.00703	.00738	.00765	.00765	.00773	.00795
Nov. 6	- Dec. 5	.00193	.00217	.00501	.00533	.00651	.00674	.00705	.00740	.00767	.00767	.00775	.00798

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE II

**2005 COST DEPLETION RATES
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '01	- Jan. 7, '02	.00187	.00205	.00482	.00507	.00618	.00635	.00659	.00686	.00707	.00707	.00714	.00732
Jan. 8	- Feb. 5	.00187	.00205	.00482	.00508	.00619	.00636	.00660	.00687	.00709	.00709	.00716	.00734
Feb. 6	- Mar. 5	.00187	.00205	.00483	.00509	.00620	.00638	.00662	.00690	.00711	.00711	.00718	.00737
Mar. 6	- Apr. 5	.00187	.00205	.00483	.00509	.00621	.00638	.00662	.00690	.00711	.00712	.00718	.00737
Apr. 6	- May 6	.00187	.00206	.00483	.00510	.00621	.00639	.00664	.00691	.00713	.00713	.00720	.00739
May 7	- Jun. 5	.00187	.00206	.00484	.00511	.00623	.00641	.00665	.00693	.00715	.00715	.00722	.00741
Jun. 6	- Jul. 5	.00187	.00207	.00485	.00511	.00623	.00642	.00666	.00695	.00716	.00717	.00724	.00742
Jul. 6	- Aug. 5	.00188	.00208	.00487	.00514	.00627	.00646	.00672	.00701	.00724	.00724	.00731	.00751
Aug. 6	- Sep. 5	.00189	.00210	.00490	.00519	.00633	.00653	.00680	.00711	.00734	.00735	.00743	.00763
Sep. 6	- Oct 4	.00190	.00211	.00491	.00521	.00636	.00657	.00684	.00716	.00740	.00740	.00748	.00769
Oct. 5	- Nov. 5	.00191	.00214	.00496	.00527	.00644	.00666	.00695	.00729	.00754	.00754	.00763	.00785
Nov. 6	- Dec. 5	.00193	.00218	.00502	.00536	.00655	.00678	.00710	.00747	.00774	.00774	.00783	.00807
Dec. 6, '02	- Jan. 6, '03	.00278	.00369	.00731	.00881	.01098	.01195	.01323	.01469	.01586	.01590	.01637	.01745
Jan. 7	- Feb. 5	.00281	.00374	.00740	.00893	.01114	.01214	.01345	.01495	.01616	.01620	.01668	.01778
Feb. 6	- Mar. 5	.00283	.00379	.00747	.00904	.01127	.01228	.01363	.01516	.01640	.01643	.01693	.01805
Mar. 6	- Apr. 4	.00289	.00388	.00761	.00924	.01153	.01258	.01399	.01559	.01688	.01692	.01743	.01860
Apr. 5	- May 5	.00291	.00392	.00766	.00932	.01163	.01270	.01412	.01575	.01706	.01710	.01761	.01881
May 6	- Jun. 5	.00295	.00400	.00779	.00951	.01186	.01296	.01444	.01613	.01750	.01754	.01806	.01930
Jun. 6	- Jul. 7	.00300	.00409	.00792	.00970	.01210	.01324	.01477	.01652	.01795	.01798	.01852	.01980
Jul. 8	- Aug. 5	.00306	.00420	.00808	.00993	.01240	.01358	.01518	.01701	.01849	.01853	.01909	.02042
Aug. 6	- Sep. 5	.00315	.00436	.00833	.01029	.01285	.01409	.01580	.01774	.01933	.01937	.01995	.02137
Sep. 6	- Oct. 6	.00321	.00448	.00851	.01056	.01319	.01448	.01627	.01830	.01996	.02000	.02060	.02208
Oct. 7	- Nov. 5	.00329	.00462	.00872	.01086	.01357	.01492	.01679	.01892	.02067	.02071	.02133	.02289
Nov. 6	- Dec. 5	.00339	.00479	.00899	.01124	.01406	.01548	.01747	.01972	.02158	.02162	.02227	.02391
Dec. 6, '03	- Jan. 5, '04	.00251	.00322	.00660	.00774	.00961	.01037	.01135	.01246	.01333	.01336	.01373	.01453
Jan. 6	- Feb. 5	.00257	.00333	.00678	.00802	.00999	.01084	.01188	.01308	.01399	.01403	.01446	.01533
Feb. 6	- Mar. 5	.00261	.00339	.00687	.00816	.01017	.01105	.01213	.01337	.01431	.01435	.01480	.01570
Mar. 6	- Apr. 5	.00265	.00348	.00699	.00834	.01040	.01133	.01246	.01376	.01474	.01478	.01525	.01619
Apr. 6	- May 5	.00269	.00355	.00710	.00850	.01061	.01157	.01274	.01410	.01512	.01516	.01564	.01662
May 6	- Jun. 7	.00274	.00364	.00725	.00871	.01087	.01188	.01312	.01454	.01561	.01565	.01615	.01717
Jun. 8	- Jul. 6	.00279	.00374	.00740	.00893	.01116	.01222	.01351	.01500	.01612	.01616	.01668	.01775
Jul. 7	- Aug. 5	.00284	.00386	.00758	.00918	.01147	.01259	.01396	.01553	.01670	.01674	.01728	.01839
Aug. 6	- Sep. 7	.00290	.00400	.00779	.00947	.01184	.01303	.01447	.01614	.01736	.01741	.01796	.01912
Sep. 8	- Oct. 5	.00294	.00407	.00789	.00962	.01202	.01324	.01472	.01644	.01770	.01775	.01832	.01951
Oct. 6	- Nov. 5	.00300	.00417	.00805	.00985	.01233	.01359	.01514	.01693	.01826	.01831	.01889	.02014
Nov. 6	- Dec. 6	.00304	.00424	.00816	.01001	.01253	.01383	.01543	.01727	.01864	.01869	.01929	.02058

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE II

**2005 COST DEPLETION RATES
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 7, '04	- Jan. 5, '05	.00387	.00586	.01062	.01343	.01679	.01867	.02129	.02427	.02660	.02663	.02735	.02935
Jan. 6	- Feb. 7		.00202	.00683	.00968	.01310	.01501	.01767	.02069	.02307	.02310	.02383	.02587
Feb. 8	- Mar. 7			.00485	.00774	.01120	.01314	.01584	.01891	.02131	.02135	.02209	.02415
Mar. 8	- Apr. 5				.00295	.00646	.00844	.01119	.01432	.01676	.01680	.01755	.01965
Apr. 6	- May 5					.00357	.00560	.00840	.01160	.01409	.01413	.01490	.01704
May 6	- Jun. 6						.00208	.00494	.00820	.01073	.01077	.01157	.01376
Jun. 7	- Jul. 5							.00291	.00622	.00878	.00882	.00964	.01186
Jul. 6	- Aug. 5								.00339	.00599	.00604	.00687	.00913
Aug. 6	- Sep. 6									.00266	.00271	.00357	.00588
Sep. 7	- Oct. 5										.00005	.00092	.00327
Oct. 6	- Nov. 7											.00087	.00323
Nov. 8	- Dec. 5												.00237

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE III

**2005 COST DEPLETION AMOUNTS PER UNIT
(For corporations and nonresident aliens who received
Units in the June 28, 1983 distribution)
(Cumulative)**

Month in which last 2005 distribution was received

	2005											
	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Cumulative cost depletion per Unit	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00001	\$.00001	\$.00001	\$.00001	\$.00001

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE IV

**FACTORS FOR COMPUTING UNIT
OWNER'S BASIS
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)**

<u>For Unit acquired of record</u>		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
<u>on/after</u>	<u>not later than</u>						
Inception	- Sep. 6, '83	.00077	.03858	.00001	.00009	.00067	.04012
Sep. 7	- Oct. 5	.00077	.03860	.00001	.00009	.00067	.04014
Oct. 6	- Nov. 7	.00077	.03910	.00001	.00009	.00067	.04064
Nov. 8	- Dec. 5	.00077	.03938	.00001	.00009	.00068	.04093
Dec. 6, '83	- Jan. 5, '84	.00068	.03438	.00001	.00010	.00061	.03578
Jan. 6	- Feb. 6	.00068	.03474	.00001	.00010	.00063	.03616
Feb. 7	- Mar. 5	.00068	.03506	.00001	.00010	.00063	.03648
Mar. 6	- Apr. 5	.00068	.03536	.00001	.00010	.00063	.03678
Apr. 6	- May 7	.00069	.03590	.00001	.00011	.00065	.03736
May 8	- Jun. 5	.00071	.03641	.00001	.00011	.00065	.03789
Jun. 6	- Jul. 5	.00072	.03692	.00001	.00011	.00065	.03841
Jul. 6	- Aug. 6	.00072	.03748	.00001	.00012	.00067	.03900
Aug. 7	- Sep. 5	.00074	.03799	.00001	.00012	.00067	.03953
Sep. 6	- Oct. 5	.00076	.03851	.00001	.00012	.00070	.04010
Oct. 6	- Nov. 5	.00077	.03915	.00001	.00012	.00070	.04075
Nov. 6	- Dec. 5	.00077	.03967	.00001	.00012	.00070	.04127
Dec. 6, '84	- Jan. 7, '85	.00077	.04008	.00001	.00016	.00084	.04186
Jan. 8	- Feb. 5	.00077	.04069	.00001	.00016	.00086	.04249
Feb. 6	- Mar. 5	.00078	.04119	.00001	.00016	.00087	.04301
Mar. 6	- Apr. 8	.00080	.04172	.00001	.00016	.00088	.04357
Apr. 9	- May 6	.00083	.04247	.00001	.00018	.00088	.04437
May 7	- Jun. 5	.00083	.04318	.00001	.00018	.00089	.04509
Jun. 6	- Jul. 5	.00084	.04400	.00001	.00018	.00091	.04594
Jul. 6	- Aug. 5	.00085	.04496	.00001	.00019	.00092	.04693
Aug. 6	- Sep. 5	.00089	.04599	.00001	.00019	.00095	.04803
Sep. 6	- Oct. 7	.00089	.04682	.00001	.00020	.00097	.04889
Oct. 8	- Nov. 5	.00092	.04773	.00001	.00020	.00098	.04984
Nov. 6	- Dec. 5	.00093	.04860	.00001	.00022	.00099	.05075
Dec. 6, '85	- Jan. 6, '86	.00083	.04354	.00003	.00015	.00090	.04545
Jan. 7	- Feb. 5	.00085	.04817	.00003	.00016	.00092	.05013
Feb. 6	- Mar. 5	.00094	.05229	.00003	.00016	.00094	.05436
Mar. 6	- Apr. 7	.00102	.05859	.00003	.00016	.00096	.06076
Apr. 8	- May 5	.00111	.06587	.00003	.00016	.00098	.06815
May 6	- Jun. 5	.00121	.06939	.00003	.00018	.00099	.07180
Jun. 6	- Jul. 7	.00122	.07005	.00003	.00018	.00099	.07247
Jul. 8	- Aug. 5	.00137	.07451	.00003	.00018	.00100	.07709
Aug. 6	- Sep. 5	.00150	.07812	.00003	.00018	.00100	.08083
Sep. 6	- Oct. 6	.00170	.08409	.00003	.00018	.00101	.08701
Oct. 7	- Nov. 5	.00189	.09141	.00003	.00019	.00103	.09455
Nov. 6	- Dec. 5	.00211	.09781	.00004	.00019	.00106	.10121

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE IV

**FACTORS FOR COMPUTING UNIT
OWNER'S BASIS
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)**

<u>For Unit acquired of record</u>		<u>Jay Field (Alabama)</u>	<u>Jay Field (Florida)</u>	<u>South Pass 89 (Federal)</u>	<u>Offshore Louisiana (Federal)</u>	<u>Fee Lands (Louisiana)</u>	<u>Total</u>
<u>on/after</u>	<u>not later than</u>						
Dec. 6, '86	- Jan. 5, '87	.00081	.02271	.01516	.00776	.00693	.05346
Jan. 6	- Feb. 5	.00066	.02288	.01318	.00680	.00642	.05002
Feb. 6	- Mar. 5	.00062	.02272	.01328	.00685	.00651	.05006
Mar. 6	- Apr. 6	.00059	.02273	.01547	.00792	.00725	.05405
Apr. 7	- May 5	.00057	.02251	.01719	.00877	.00786	.05700
May 6	- Jun. 5	.00051	.02173	.01840	.00936	.00831	.05842
Jun. 6	- Jul. 6	.00042	.02096	.01683	.00860	.00796	.05487
Jul. 7	- Aug. 5	.00037	.01850	.01769	.00902	.00836	.05405
Aug. 6	- Sep. 8	.00000	.01562	.01849	.00971	.00873	.05266
Sep. 9	- Oct. 5	.00048	.01405	.01928	.00979	.00911	.05282
Oct. 6	- Nov. 5	.00057	.01193	.01903	.00966	.00913	.05043
Nov. 6	- Dec. 7	.00085	.00965	.02458	.01238	.01093	.05854
Dec. 8, '87	- Jan. 5, '88	.00268	.08112	.01462	.00728	.00445	.11022
Jan. 6	- Feb. 5	.00268	.08233	.01349	.00675	.00426	.10958
Feb. 6	- Mar. 7	.00276	.08461	.01460	.00727	.00452	.11383
Mar. 8	- Apr. 5	.00279	.08611	.01451	.00723	.00451	.11522
Apr. 6	- May 5	.00284	.08772	.01445	.00720	.00453	.11681
May 6	- Jun. 6	.00286	.08944	.01401	.00700	.00445	.11783
Jun. 7	- Jul. 6	.00301	.09195	.01527	.00764	.00476	.12271
Jul. 7	- Aug. 5	.00308	.09358	.01539	.00772	.00479	.12464
Aug. 6	- Sep. 6	.00313	.09577	.01601	.00802	.00494	.12795
Sep. 7	- Oct. 5	.00318	.09771	.01585	.00795	.00495	.12972
Oct. 6	- Nov. 7	.00332	.10032	.01737	.00870	.00528	.13508
Nov. 8	- Dec. 5	.00321	.09988	.01494	.00757	.00479	.13046
Dec. 6, '88	- Jan. 5, '89	.00334	.09712	.01156	.00480	.00549	.12271
Jan. 6	- Feb. 6	.00320	.09699	.00955	.00407	.00490	.11904
Feb. 7	- Mar. 6	.00332	.09921	.01178	.00490	.00562	.12524
Mar. 7	- Apr. 5	.00336	.10067	.01321	.00544	.00609	.12923
Apr. 6	- May 5	.00366	.10512	.01961	.00781	.00807	.14496
May 6	- Jun. 5	.00401	.10995	.02671	.01044	.01032	.16237
Jun. 6	- Jul. 5	.00371	.10868	.02196	.00869	.00891	.15272
Jul. 6	- Aug. 7	.00362	.10907	.02114	.00840	.00869	.15166
Aug. 8	- Sep. 5	.00339	.10844	.01742	.00704	.00762	.14452
Sep. 6	- Oct. 5	.00358	.11188	.02197	.00873	.00911	.15604
Oct. 6	- Nov. 6	.00373	.11468	.02664	.01046	.01060	.16704
Nov. 7	- Dec. 5	.00367	.11538	.02740	.01075	.01088	.16904

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE IV

**FACTORS FOR COMPUTING UNIT
OWNER'S BASIS
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)**

<u>For Unit acquired of record</u>		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
<u>on/after</u>	<u>not later than</u>						
Dec. 6, '89	- Jan. 5, '90	.00691	.17082	.01944	.00599	.00608	.20944
Jan. 6	- Feb. 5	.00687	.17052	.01841	.00570	.00582	.20751
Feb. 6	- Mar. 5	.00671	.16880	.01597	.00502	.00522	.20189
Mar. 6	- Apr. 5	.00678	.16993	.01629	.00515	.00531	.20363
Apr. 6	- May 7	.00678	.17008	.01605	.00511	.00526	.20345
May 8	- Jun. 5	.00686	.17184	.01742	.00552	.00559	.20741
Jun. 6	- Jul. 5	.00647	.16826	.01320	.00431	.00460	.19698
Jul. 6	- Aug. 6	.00632	.16694	.01173	.00392	.00426	.19329
Aug. 7	- Sep. 5	.00631	.16801	.01227	.00412	.00439	.19523
Sep. 6	- Oct. 5	.00713	.17687	.02074	.00658	.00644	.21798
Oct. 6	- Nov. 5	.00783	.18448	.02759	.00858	.00808	.23685
Nov. 6	- Dec. 5	.00878	.19503	.03736	.01146	.01046	.26348
Dec. 6, '90	- Jan. 7, '91	.01335	.28755	.02565	.00302	.00743	.33703
Jan. 8	- Feb. 5	.01235	.27801	.02089	.00253	.00621	.32001
Feb. 6	- Mar. 5	.01061	.26163	.01268	.00167	.00414	.29074
Mar. 6	- Apr. 5	.00984	.25396	.00883	.00132	.00320	.27716
Apr. 6	- May 6	.00960	.25145	.00759	.00123	.00289	.27277
May 7	- Jun. 5	.00925	.24806	.00586	.00104	.00246	.26668
Jun. 6	- Jul. 5	.00879	.24378	.00373	.00081	.00192	.25903
Jul. 6	- Aug. 5	.00821	.23799	.00083	.00049	.00119	.24871
Aug. 6	- Sep. 5	.00820	.23792	.00079	.00049	.00118	.24858
Sep. 6	- Oct. 7	.00825	.23838	.00102	.00051	.00126	.24942
Oct. 8	- Nov. 5	.00822	.23810	.00089	.00050	.00124	.24895
Nov. 6	- Dec. 5	.00828	.23862	.00115	.00053	.00132	.24990
Dec. 6, '91	- Jan. 6, '92	.00556	.13672	.00374	.00247	.00110	.14968
Jan. 7	- Feb. 5	.00642	.14493	.01581	.00496	.00218	.17468
Feb. 6	- Mar. 5	.00617	.14255	.01084	.00395	.00175	.16552
Mar. 6	- Apr. 6	.00631	.14427	.01208	.00420	.00186	.16901
Apr. 7	- May 5	.00615	.14202	.00595	.00294	.00132	.15852
May 6	- Jun. 5	.00641	.14457	.00769	.00330	.00147	.16362
Jun. 6	- Jul. 6	.00683	.14985	.01270	.00439	.00192	.17599
Jul. 7	- Aug. 5	.00702	.15152	.01372	.00464	.00203	.17926
Aug. 6	- Sep. 7	.00741	.15509	.01662	.00532	.00230	.18714
Sep. 8	- Oct. 5	.00763	.15807	.01610	.00528	.00227	.18973
Oct. 6	- Nov. 5	.00801	.16148	.01933	.00605	.00257	.19790
Nov. 6	- Dec. 7	.00830	.16562	.02010	.00620	.00265	.20335

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE IV

**FACTORS FOR COMPUTING UNIT
OWNER'S BASIS
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)**

<u>For Unit acquired of record</u>		<u>Jay Field (Alabama)</u>	<u>Jay Field (Florida)</u>	<u>South Pass 89 (Federal)</u>	<u>Offshore Louisiana (Federal)</u>	<u>Fee Lands (Louisiana)</u>	<u>Total</u>
<u>on/after</u>	<u>not later than</u>						
Dec. 8, '92	- Jan. 5, '93	.00684	.13752	.01724	.00880	.00151	.17202
Jan. 6	- Feb. 5	.00688	.13918	.01396	.00780	.00135	.16926
Feb. 6	- Mar. 5	.00704	.14160	.01377	.00774	.00135	.17159
Mar. 6	- Apr. 5	.00718	.14152	.01215	.00724	.00128	.16945
Apr. 6	- May 5	.00737	.14402	.01136	.00698	.00126	.17106
May 6	- Jun. 8	.00761	.14779	.00935	.00634	.00117	.17232
Jun. 9	- Jul. 6	.00790	.15138	.00995	.00653	.00123	.17705
Jul. 7	- Aug. 5	.00802	.15461	.00837	.00603	.00115	.17823
Aug. 6	- Sep. 7	.00841	.15708	.01013	.00663	.00126	.18358
Sep. 8	- Oct. 5	.00880	.16137	.01250	.00737	.00140	.19152
Oct. 6	- Nov. 5	.00916	.16585	.01317	.00757	.00147	.19731
Nov. 6	- Dec. 6	.00939	.16707	.01177	.00714	.00141	.19686
Dec. 7, '93	- Jan. 5, '94	.01744	.33210	.00691	.00261	.00105	.36014
Jan. 6	- Feb. 7	.01759	.33320	.00684	.00259	.00105	.36130
Feb. 8	- Mar. 7	.01768	.33368	.00699	.00262	.00106	.36206
Mar. 8	- Apr. 5	.01793	.33601	.00733	.00269	.00111	.36510
Apr. 6	- May 5	.01823	.33859	.00765	.00276	.00114	.36841
May 6	- Jun. 6	.01865	.34346	.00879	.00299	.00124	.37517
Jun. 7	- Jul. 5	.01920	.34949	.01025	.00327	.00134	.38360
Jul. 6	- Aug. 5	.01951	.35273	.01003	.00322	.00134	.38688
Aug. 6	- Sep. 6	.01971	.35597	.00881	.00299	.00128	.38880
Sep. 7	- Oct. 5	.01973	.35727	.00656	.00253	.00115	.38727
Oct. 6	- Nov. 7	.01981	.35787	.00490	.00220	.00103	.38583
Nov. 8	- Dec. 5	.02015	.35957	.00501	.00222	.00106	.38803
Dec. 6, '94	- Jan. 5, '95	.02091	.35983	.00392	.00495	.00117	.39078
Jan. 6	- Feb. 6	.02118	.36029	.00381	.00489	.00116	.39133
Feb. 7	- Mar. 6	.02144	.36296	.00379	.00489	.00118	.39426
Mar. 7	- Apr. 5	.02201	.36660	.00515	.00564	.00133	.40073
Apr. 6	- May 5	.02253	.37059	.00644	.00639	.00146	.40741
May 6	- Jun. 5	.02297	.37398	.00688	.00665	.00151	.41199
Jun. 6	- Jul. 5	.02356	.37830	.00793	.00724	.00164	.41867
Jul. 6	- Aug. 7	.02368	.37872	.00720	.00682	.00158	.41800
Aug. 8	- Sep. 5	.02371	.37897	.00596	.00615	.00146	.41625
Sep. 6	- Oct. 5	.02394	.37957	.00575	.00610	.00146	.41682
Oct. 6	- Nov. 6	.02411	.38098	.00699	.00696	.00159	.42063
Nov. 7	- Dec. 5	.02516	.38542	.00958	.00862	.00185	.43063

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE IV

**FACTORS FOR COMPUTING UNIT
OWNER'S BASIS
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)**

<u>For Unit acquired of record</u>		<u>Jay Field (Alabama)</u>	<u>Jay Field (Florida)</u>	<u>South Pass 89 (Federal)</u>	<u>Offshore Louisiana (Federal)</u>	<u>Fee Lands (Louisiana)</u>	<u>Total</u>
<u>on/after</u>	<u>not later than</u>						
Dec. 6, '95	- Jan. 5, '96	.02887	.46088	.00719	.00640	.00117	.50451
Jan. 6	- Feb. 5	.02942	.46557	.00880	.00744	.00130	.51253
Feb. 6	- Mar. 5	.02963	.46756	.00903	.00774	.00135	.51531
Mar. 6	- Apr. 5	.02960	.46763	.00845	.00762	.00130	.51460
Apr. 6	- May 6	.02968	.46974	.00831	.00768	.00131	.51672
May 7	- Jun. 5	.02964	.47208	.00791	.00756	.00127	.51846
Jun. 6	- Jul. 5	.02942	.47135	.00662	.00681	.00118	.51538
Jul. 6	- Aug. 5	.02935	.47147	.00566	.00626	.00111	.51385
Aug. 6	- Sep. 5	.02940	.47187	.00490	.00583	.00105	.51305
Sep. 6	- Oct. 7	.02968	.47367	.00504	.00590	.00107	.51536
Oct. 8	- Nov. 5	.02996	.47654	.00485	.00578	.00106	.51819
Nov. 6	- Dec. 5	.03023	.47972	.00515	.00594	.00109	.52213
Dec. 6, '96	- Jan. 6, '97	.03175	.51126	.00360	.00724	.00061	.55446
Jan. 7	- Feb. 5	.03249	.51926	.00481	.00874	.00070	.56600
Feb. 6	- Mar. 5	.03245	.51961	.00469	.00869	.00069	.56613
Mar. 6	- Apr. 7	.03221	.51769	.00376	.00773	.00063	.56202
Apr. 8	- May 5	.03181	.51421	.00205	.00595	.00051	.55453
May 6	- Jun. 5	.03187	.51503	.00182	.00570	.00050	.55492
Jun. 6	- Jul. 7	.03229	.51812	.00245	.00644	.00054	.55984
Jul. 8	- Aug. 5	.03251	.51944	.00260	.00667	.00057	.56179
Aug. 6	- Sep. 5	.03260	.52212	.00274	.00689	.00057	.56492
Sep. 6	- Oct. 6	.03267	.52422	.00296	.00728	.00060	.56773
Oct. 7	- Nov. 5	.03292	.52837	.00354	.00810	.00064	.57357
Nov. 6	- Dec. 5	.03321	.53250	.00438	.00927	.00070	.58006
Dec. 6, '97	- Jan. 5, '98	.01009	.18491	.02249	.02212	.00399	.24360
Jan. 6	- Feb. 5	.01000	.18410	.01835	.02126	.00368	.23739
Feb. 6	- Mar. 5	.01081	.19314	.01710	.02323	.00360	.24789
Mar. 6	- Apr. 6	.01125	.20424	.01758	.02576	.00366	.26247
Apr. 7	- May 5	.01125	.20425	.01779	.02882	.00372	.26583
May 6	- Jun. 5	.01158	.20716	.01524	.03059	.00357	.26815
Jun. 6	- Jul. 6	.01178	.21382	.01351	.02981	.00347	.27239
Jul. 7	- Aug. 5	.01239	.21851	.01323	.02965	.00346	.27724
Aug. 6	- Sep. 8	.01262	.22116	.01286	.02942	.00345	.27950
Sep. 9	- Oct. 5	.01285	.22473	.00947	.02796	.00323	.27825
Oct. 6	- Nov. 5	.01455	.22695	.00964	.02797	.00328	.28239
Nov. 6	- Dec. 7	.01547	.23347	.01151	.02870	.00344	.29259

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE IV

**FACTORS FOR COMPUTING UNIT
OWNER'S BASIS
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)**

<u>For Unit acquired of record</u>		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
<u>on/after</u>	<u>not later than</u>						
Dec. 8, '98	- Jan. 5, '99	.05284	.68965	.00263	.00708	.00078	.75297
Jan. 6	- Feb. 5	.05282	.68950	.00249	.00700	.00077	.75258
Feb. 6	- Mar. 5	.05278	.68898	.00194	.00673	.00074	.75117
Mar. 6	- Apr. 5	.05278	.68887	.00185	.00668	.00073	.75092
Apr. 6	- May 5	.05283	.68912	.00179	.00664	.00074	.75112
May 6	- Jun. 7	.05300	.68931	.00180	.00665	.00075	.75150
Jun. 8	- Jul. 6	.05314	.68923	.00158	.00653	.00075	.75123
Jul. 7	- Aug. 5	.05338	.68986	.00176	.00662	.00078	.75241
Aug. 6	- Sep. 7	.05349	.69047	.00207	.00677	.00080	.75360
Sep. 8	- Oct. 5	.05392	.69301	.00309	.00725	.00089	.75817
Oct. 6	- Nov. 5	.05418	.69606	.00461	.00813	.00104	.76402
Nov. 6	- Dec. 6	.05437	.69734	.00604	.00910	.00114	.76799
Dec. 7, '99	- Jan. 5, '00	.05295	.68548	.00597	.01158	.00037	.75635
Jan. 6	- Feb. 7	.05312	.68747	.00623	.01188	.00037	.75907
Feb. 8	- Mar. 6	.05338	.69032	.00704	.01246	.00040	.76359
Mar. 7	- Apr. 5	.05359	.69257	.00752	.01274	.00041	.76683
Apr. 6	- May 5	.05361	.69301	.00586	.01179	.00039	.76466
May 6	- Jun. 5	.05377	.69511	.00542	.01151	.00038	.76619
Jun. 6	- Jul. 5	.05402	.69732	.00591	.01180	.00039	.76944
Jul. 6	- Aug. 7	.05426	.69925	.00613	.01211	.00040	.77215
Aug. 8	- Sep. 5	.05447	.70196	.00611	.01213	.00042	.77509
Sep. 6	- Oct. 5	.05472	.70447	.00619	.01217	.00042	.77797
Oct. 6	- Nov. 6	.05496	.70761	.00644	.01227	.00044	.78171
Nov. 7	- Dec. 5	.05520	.71021	.00656	.01241	.00043	.78481
Dec. 6, '00	- Jan. 5, '01	.05948	.76235	.00323	.01231	.00042	.83779
Jan. 6	- Feb. 5	.05994	.76755	.00340	.01330	.00045	.84465
Feb. 6	- Mar. 5	.05990	.77030	.00310	.01337	.00051	.84717
Mar. 6	- Apr. 5	.05999	.77451	.00281	.01365	.00053	.85149
Apr. 6	- May 7	.06026	.77773	.00250	.01376	.00052	.85477
May 8	- Jun. 5	.06068	.78125	.00275	.01489	.00052	.86010
Jun. 6	- Jul. 5	.06107	.78448	.00270	.01518	.00052	.86394
Jul. 6	- Aug. 6	.06131	.78661	.00243	.01530	.00051	.86616
Aug. 7	- Sep. 5	.06170	.78918	.00228	.01511	.00049	.86877
Sep. 6	- Oct. 5	.06206	.79030	.00199	.01479	.00047	.86962
Oct. 6	- Nov. 5	.06261	.79400	.00214	.01490	.00048	.87414
Nov. 6	- Dec. 5	.06257	.79390	.00203	.01472	.00050	.87372

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE IV

**FACTORS FOR COMPUTING UNIT
OWNER'S BASIS
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)**

<u>For Unit acquired of record</u>		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
<u>on/after</u>	<u>not later than</u>						
Dec. 6, '01	- Jan. 7, '02	.06476	.82813	.00092	.01230	.00039	.90650
Jan. 8	- Feb. 5	.06472	.82795	.00082	.01200	.00042	.90592
Feb. 6	- Mar. 5	.06472	.82790	.00080	.01192	.00048	.90582
Mar. 6	- Apr. 5	.06471	.82774	.00068	.01170	.00049	.90531
Apr. 6	- May 6	.06471	.82780	.00076	.01176	.00050	.90553
May 7	- Jun. 5	.06472	.82790	.00090	.01191	.00052	.90594
Jun. 6	- Jul. 5	.06472	.82802	.00102	.01211	.00055	.90642
Jul. 6	- Aug. 5	.06476	.82813	.00114	.01267	.00055	.90726
Aug. 6	- Sep. 5	.06476	.82828	.00128	.01346	.00061	.90839
Sep. 6	- Oct. 4	.06476	.82830	.00128	.01376	.00065	.90875
Oct. 5	- Nov. 5	.06482	.82861	.00166	.01484	.00067	.91060
Nov. 6	- Dec. 5	.06485	.82879	.00178	.01630	.00071	.91243
Dec. 6, '02	- Jan. 6, '03	.05667	.71529	.00036	.06231	.00476	.83939
Jan. 7	- Feb. 5	.05665	.71513	.00033	.06336	.00476	.84022
Feb. 6	- Mar. 5	.05665	.71510	.00035	.06467	.00477	.84153
Mar. 6	- Apr. 4	.05666	.71522	.00038	.06838	.00483	.84548
Apr. 5	- May 5	.05687	.71622	.00034	.06856	.00484	.84684
May 6	- Jun. 5	.05714	.71847	.00035	.07192	.00492	.85279
Jun. 6	- Jul. 7	.05747	.72192	.00038	.07593	.00498	.86069
Jul. 8	- Aug. 5	.05790	.72602	.00049	.08084	.00510	.87035
Aug. 6	- Sep. 5	.05812	.72746	.00053	.08657	.00521	.87790
Sep. 6	- Oct. 6	.05841	.72848	.00050	.09014	.00531	.88283
Oct. 7	- Nov. 5	.05885	.73310	.00050	.09556	.00543	.89344
Nov. 6	- Dec. 5	.05919	.73524	.00059	.10128	.00558	.90188
Dec. 6, '03	- Jan. 5, '04	.06691	.83711	.00077	.05014	.00432	.95925
Jan. 6	- Feb. 5	.06710	.83797	.00085	.05282	.00559	.96433
Feb. 6	- Mar. 5	.06710	.83797	.00090	.05444	.00574	.96614
Mar. 6	- Apr. 5	.06710	.83796	.00103	.05682	.00598	.96888
Apr. 6	- May 5	.06709	.83796	.00112	.05904	.00613	.97134
May 6	- Jun. 7	.06709	.83796	.00137	.06194	.00633	.97469
Jun. 8	- Jul. 6	.06709	.83796	.00163	.06475	.00663	.97806
Jul. 7	- Aug. 5	.06709	.83796	.00212	.06790	.00684	.98191
Aug. 6	- Sep. 7	.06709	.83796	.00301	.07120	.00694	.98621
Sep. 8	- Oct. 5	.06709	.83795	.00301	.07376	.00701	.98882
Oct. 6	- Nov. 5	.06709	.83795	.00301	.07775	.00723	.99304
Nov. 6	- Dec. 6	.06709	.83795	.00301	.08053	.00737	.99595
Dec. 7, '04	- Dec. 5, '05	.06326	.78754	.00667	.13743	.00510	1.00000

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

**TABLE V
NET BASIS ADJUSTMENT PER UNIT
(Cash to accrual adjustment)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Inception	- Jan. 5, '87	.09521	.09514	.11553	.10365	.11906	.08687	.08471	.08036	.08546	.05637	.06144	.05799
Jan. 6	- Feb. 5	.11713	.11706	.13745	.12557	.14098	.10879	.10663	.10228	.10738	.07829	.08336	.07991
Feb. 6	- Mar. 5	.12683	.12676	.14715	.13527	.15068	.11849	.11633	.11198	.11708	.08799	.09306	.08961
Mar. 6	- Apr. 6	.08790	.08783	.10822	.09634	.11175	.07956	.07740	.07305	.07815	.04906	.05413	.05068
Apr. 7	- May 5	.06535	.06528	.08567	.07379	.08920	.05701	.05485	.05050	.05560	.02651	.03158	.02813
May 6	- Jun. 5	.04428	.04421	.06460	.05272	.06813	.03594	.03378	.02943	.03453	.00544	.01051	.00706
Jun. 6	- Jul. 6	.04163	.04156	.06195	.05007	.06548	.03329	.03113	.02678	.03188	.00279	.00786	.00441
Jul. 7	- Aug. 5	.02226	.02219	.04258	.03070	.04611	.01392	.01176	.00741	.01251	(.01658)	(.01151)	(.01496)
Aug. 6	- Sep. 8	.02680	.02673	.04712	.03524	.05065	.01846	.01630	.01195	.01705	(.01204)	(.00697)	(.01042)
Sep. 9	- Oct. 5	.01870	.01863	.03902	.02714	.04255	.01036	.00820	.00385	.00895	(.02014)	(.01507)	(.01852)
Oct. 6	- Nov. 5	.04272	.04265	.06304	.05116	.06657	.03438	.03222	.02787	.03297	.00388	.00895	.00550
Nov. 6	- Dec. 7	.05966	.05959	.07998	.06810	.08351	.05132	.04916	.04481	.04991	.02082	.02589	.02244
Dec. 8, '87	- Jan. 5, '88	.09493	.09486	.11525	.10337	.11878	.08659	.08443	.08008	.08518	.05609	.06116	.05771
Jan. 6	- Feb. 5	.09788	.09781	.11820	.10632	.12173	.08954	.08738	.08303	.08813	.05904	.06411	.06066
Feb. 6	- Mar. 7	.07560	.07553	.09592	.08404	.09945	.06726	.06510	.06075	.06585	.03676	.04183	.03838
Mar. 8	- Apr. 5	.06238	.06231	.08270	.07082	.08623	.05404	.05188	.04753	.05263	.02354	.02861	.02516
Apr. 6	- May 5	.06916	.06909	.08948	.07760	.09301	.06082	.05866	.05431	.05941	.03032	.03539	.03194
May 6	- Jun. 6	.08098	.08091	.10130	.08942	.10483	.07264	.07048	.06613	.07123	.04214	.04721	.04376
Jun. 7	- Jul. 6	.05817	.05810	.07849	.06661	.08202	.04983	.04767	.04332	.04842	.01933	.02440	.02095
Jul. 7	- Aug. 5	.05256	.05249	.07288	.06100	.07641	.04422	.04206	.03771	.04281	.01372	.01879	.01534
Aug. 6	- Sep. 6	.04566	.04559	.06598	.05410	.06951	.03732	.03516	.03081	.03591	.00682	.01189	.00844
Sep. 7	- Oct. 5	.05041	.05034	.07073	.05885	.07426	.04207	.03991	.03556	.04066	.01157	.01664	.01319
Oct. 6	- Nov. 7	.04366	.04359	.06398	.05210	.06751	.03532	.03316	.02881	.03391	.00482	.00989	.00644
Nov. 8	- Dec. 5	.08276	.08269	.10308	.09120	.10661	.07442	.07226	.06791	.07301	.04392	.04899	.04554
Dec. 6, '88	- Jan. 5, '89	.10826	.10819	.12858	.11670	.13211	.09992	.09776	.09341	.09851	.06942	.07449	.07104
Jan. 6	- Feb. 6	.13786	.13779	.15818	.14630	.16171	.12952	.12736	.12301	.12811	.09902	.10409	.10064
Feb. 7	- Mar. 6	.11142	.11135	.13174	.11986	.13527	.10308	.10092	.09657	.10167	.07258	.07765	.07420
Mar. 7	- Apr. 5	.09837	.09830	.11869	.10681	.12222	.09003	.08787	.08352	.08862	.05953	.06460	.06115
Apr. 6	- May 5	.05979	.05972	.08011	.06823	.08364	.05145	.04929	.04494	.05004	.02095	.02602	.02257
May 6	- Jun. 5	.00927	.00920	.02959	.01771	.03312	.00093	(.00123)	(.00558)	(.00048)	(.02957)	(.02450)	(.02795)
Jun. 6	- Jul. 5	(.00329)	(.00336)	.01703	.00515	.02056	(.01163)	(.01379)	(.01814)	(.01304)	(.04213)	(.03706)	(.04051)
Jul. 6	- Aug. 7	.00049	.00042	.02081	.00893	.02434	(.00785)	(.01001)	(.01436)	(.00926)	(.03835)	(.03328)	(.03673)
Aug. 8	- Sep. 5	.04359	.04352	.06391	.05203	.06744	.03525	.03309	.02874	.03384	.00475	.00982	.00637
Sep. 6	- Oct. 5	.00761	.00754	.02793	.01605	.03146	(.00073)	(.00289)	(.00724)	(.00214)	(.03123)	(.02616)	(.02961)
Oct. 6	- Nov. 6	(.01084)	(.01091)	.00948	(.00240)	.01301	(.01918)	(.02134)	(.02569)	(.02059)	(.04968)	(.04461)	(.04806)
Nov. 7	- Dec. 5	(.02330)	(.02337)	(.00298)	(.01486)	.00055	(.03164)	(.03380)	(.03815)	(.03305)	(.06214)	(.05707)	(.06052)

() Indicates negative amount.

NOTE: This table automatically adjusts a Unit Owner's basis for the cumulative difference between net taxable income recognized and cash distributions.

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

**TABLE V
NET BASIS ADJUSTMENT PER UNIT
(Cash to accrual adjustment)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '89	- Jan. 5, '90	(.01249)	(.01256)	.00783	(.00405)	.01136	(.02083)	(.02299)	(.02734)	(.02224)	(.05133)	(.04626)	(.04971)
Jan. 6	- Feb. 5	(.00835)	(.00842)	.01197	.00009	.01550	(.01669)	(.01885)	(.02320)	(.01810)	(.04719)	(.04212)	(.04557)
Feb. 6	- Mar. 5	.00839	.00832	.02871	.01683	.03224	.00005	(.00211)	(.00646)	(.00136)	(.03045)	(.02538)	(.02883)
Mar. 6	- Apr. 5	.00252	.00245	.02284	.01096	.02637	(.00582)	(.00798)	(.01233)	(.00723)	(.03632)	(.03125)	(.03470)
Apr. 6	- May 7	.00767	.00760	.02799	.01611	.03152	(.00067)	(.00283)	(.00718)	(.00208)	(.03117)	(.02610)	(.02955)
May 8	- Jun. 5	(.00925)	(.00932)	.01107	(.00081)	.01460	(.01759)	(.01975)	(.02410)	(.01900)	(.04809)	(.04302)	(.04647)
Jun. 6	- Jul. 5	.02293	.02286	.04325	.03137	.04678	.01459	.01243	.00808	.01318	(.01591)	(.01084)	(.01429)
Jul. 6	- Aug. 6	.02124	.02117	.04156	.02968	.04509	.01290	.01074	.00639	.01149	(.01760)	(.01253)	(.01598)
Aug. 7	- Sep. 5	.00312	.00305	.02344	.01156	.02697	(.00522)	(.00738)	(.01173)	(.00663)	(.03572)	(.03065)	(.03410)
Sep. 6	- Oct. 5	(.07264)	(.07271)	(.05232)	(.06420)	(.04879)	(.08098)	(.08314)	(.08749)	(.08239)	(.11148)	(.10641)	(.10986)
Oct. 6	- Nov. 5	(.14163)	(.14170)	(.12131)	(.13319)	(.11778)	(.14997)	(.15213)	(.15648)	(.15138)	(.18047)	(.17540)	(.17885)
Nov. 6	- Dec. 5	(.21504)	(.21511)	(.19472)	(.20660)	(.19119)	(.22338)	(.22554)	(.22989)	(.22479)	(.25388)	(.24881)	(.25226)
Dec. 6, '90	- Jan. 7, '91	(.22997)	(.23004)	(.20965)	(.22153)	(.20612)	(.23831)	(.24047)	(.24482)	(.23972)	(.26881)	(.26374)	(.26719)
Jan. 8	- Feb. 5	(.18113)	(.18120)	(.16081)	(.17269)	(.15728)	(.18947)	(.19163)	(.19598)	(.19088)	(.21997)	(.21490)	(.21835)
Feb. 6	- Mar. 5	(.08331)	(.08338)	(.06299)	(.07487)	(.05946)	(.09165)	(.09381)	(.09816)	(.09306)	(.12215)	(.11708)	(.12053)
Mar. 6	- Apr. 5	(.02630)	(.02637)	(.00598)	(.01786)	(.00245)	(.03464)	(.03680)	(.04115)	(.03605)	(.06514)	(.06007)	(.06352)
Apr. 6	- May 6	(.00703)	(.00710)	.01329	.00141	.01682	(.01537)	(.01753)	(.02188)	(.01678)	(.04587)	(.04080)	(.04425)
May 7	- Jun. 5	.01659	.01652	.03691	.02503	.04044	.00825	.00609	.00174	.00684	(.02225)	(.01718)	(.02063)
Jun. 6	- Jul. 5	.05846	.05839	.07878	.06690	.08231	.05012	.04796	.04361	.04871	.01962	.02469	.02124
Jul. 6	- Aug. 6	.08920	.08913	.10952	.09764	.11305	.08086	.07870	.07435	.07945	.05036	.05543	.05198
Aug. 6	- Sep. 5	.08910	.08903	.10942	.09754	.11295	.08076	.07860	.07425	.07935	.05026	.05533	.05188
Sep. 6	- Oct. 7	.08518	.08511	.10550	.09362	.10903	.07684	.07468	.07033	.07543	.04634	.05141	.04796
Oct. 8	- Nov. 5	.08634	.08627	.10666	.09478	.11019	.07800	.07584	.07149	.07659	.04750	.05257	.04912
Nov. 6	- Dec. 5	.08448	.08441	.10480	.09292	.10833	.07614	.07398	.06963	.07473	.04564	.05071	.04726
Dec. 6, '91	- Jan. 6, '92	.07777	.07770	.09809	.08621	.10162	.06943	.06727	.06292	.06802	.03893	.04400	.04055
Jan. 7	- Feb. 5	.02075	.02068	.04107	.02919	.04460	.01241	.01025	.00590	.01100	(.01809)	(.01302)	(.01647)
Feb. 6	- Mar. 5	.01916	.01909	.03948	.02760	.04301	.01082	.00866	.00431	.00941	(.01968)	(.01461)	(.01806)
Mar. 6	- Apr. 6	.01877	.01870	.03909	.02721	.04262	.01043	.00827	.00392	.00902	(.02007)	(.01500)	(.01845)
Apr. 7	- May 5	.06065	.06058	.08097	.06909	.08450	.05231	.05015	.04580	.05090	.02181	.02688	.02343
May 6	- Jun. 5	.04301	.04294	.06333	.05145	.06686	.03467	.03251	.02816	.03326	.00417	.00924	.00579
Jun. 6	- Jul. 6	.00394	.00387	.02426	.01238	.02779	(.00440)	(.00656)	(.01091)	(.00581)	(.03490)	(.02983)	(.03328)
Jul. 7	- Aug. 5	(.00736)	(.00743)	.01296	.00108	.01649	(.01570)	(.01786)	(.02221)	(.01711)	(.04620)	(.04113)	(.04458)
Aug. 6	- Sep. 7	(.03481)	(.03488)	(.01449)	(.02637)	(.01096)	(.04315)	(.04531)	(.04966)	(.04456)	(.07365)	(.06858)	(.07203)
Sep. 8	- Oct. 5	(.03277)	(.03284)	(.01245)	(.02433)	(.00892)	(.04111)	(.04327)	(.04762)	(.04252)	(.07161)	(.06654)	(.06999)
Oct. 6	- Nov. 5	(.05685)	(.05692)	(.03653)	(.04841)	(.03300)	(.06519)	(.06735)	(.07170)	(.06660)	(.09569)	(.09062)	(.09407)
Nov. 6	- Dec. 7	(.06303)	(.06310)	(.04271)	(.05459)	(.03918)	(.07137)	(.07353)	(.07788)	(.07278)	(.10187)	(.09680)	(.10025)

() Indicates negative amount.

NOTE: This table automatically adjusts a Unit Owner's basis for the cumulative difference between net taxable income recognized and cash distributions.

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

**TABLE V
NET BASIS ADJUSTMENT PER UNIT
(Cash to accrual adjustment)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 8, '92	- Jan. 5, '93	(.03708)	(.03715)	(.01676)	(.02864)	(.01323)	(.04542)	(.04758)	(.05193)	(.04683)	(.07592)	(.07085)	(.07430)
Jan. 6	- Feb. 5	(.02887)	(.02894)	(.00855)	(.02043)	(.00502)	(.03721)	(.03937)	(.04372)	(.03862)	(.06771)	(.06264)	(.06609)
Feb. 6	- Mar. 5	(.02884)	(.02891)	(.00852)	(.02040)	(.00499)	(.03718)	(.03934)	(.04369)	(.03859)	(.06768)	(.06261)	(.06606)
Mar. 6	- Apr. 5	(.02921)	(.02928)	(.00889)	(.02077)	(.00536)	(.03755)	(.03971)	(.04406)	(.03896)	(.06805)	(.06298)	(.06643)
Apr. 6	- May 5	(.02644)	(.02651)	(.00612)	(.01800)	(.00259)	(.03478)	(.03694)	(.04129)	(.03619)	(.06528)	(.06021)	(.06366)
May 6	- Jun. 8	(.00392)	(.00399)	.01640	.00452	.01993	(.01226)	(.01442)	(.01877)	(.01367)	(.04276)	(.03769)	(.04114)
Jun. 9	- Jul. 6	(.00043)	(.00050)	.01989	.00801	.02342	(.00877)	(.01093)	(.01528)	(.01018)	(.03927)	(.03420)	(.03765)
Jul. 7	- Aug. 5	.01560	.01553	.03592	.02404	.03945	.00726	.00510	.00075	.00585	(.02324)	(.01817)	(.02162)
Aug. 6	- Sep. 7	.00301	.00294	.02333	.01145	.02686	(.00533)	(.00749)	(.01184)	(.00674)	(.03583)	(.03076)	(.03421)
Sep. 8	- Oct. 5	(.01831)	(.01838)	.00201	(.00987)	.00554	(.02665)	(.02881)	(.03316)	(.02806)	(.05715)	(.05208)	(.05553)
Oct. 6	- Nov. 5	(.02972)	(.02979)	(.00940)	(.02128)	(.00587)	(.03806)	(.04022)	(.04457)	(.03947)	(.06856)	(.06349)	(.06694)
Nov. 6	- Dec. 6	(.02036)	(.02043)	(.00004)	(.01192)	.00349	(.02870)	(.03086)	(.03521)	(.03011)	(.05920)	(.05413)	(.05758)
Dec. 7, '93	- Jan. 5, '94	(.01759)	(.01766)	.00273	(.00915)	.00626	(.02593)	(.02809)	(.03244)	(.02734)	(.05643)	(.05136)	(.05481)
Jan. 6	- Feb. 7	(.01483)	(.01490)	.00549	(.00639)	.00902	(.02317)	(.02533)	(.02968)	(.02458)	(.05367)	(.04860)	(.05205)
Feb. 8	- Mar. 7	(.02038)	(.02045)	(.00006)	(.01194)	.00347	(.02872)	(.03088)	(.03523)	(.03013)	(.05922)	(.05415)	(.05760)
Mar. 8	- Apr. 5	(.02124)	(.02131)	(.00092)	(.01280)	.00261	(.02958)	(.03174)	(.03609)	(.03099)	(.06008)	(.05501)	(.05846)
Apr. 6	- May 5	(.03010)	(.03017)	(.00978)	(.02166)	(.00625)	(.03844)	(.04060)	(.04495)	(.03985)	(.06894)	(.06387)	(.06732)
May 6	- Jun. 6	(.05763)	(.05770)	(.03731)	(.04919)	(.03378)	(.06597)	(.06813)	(.07248)	(.06738)	(.09647)	(.09140)	(.09485)
Jun. 7	- Jul. 5	(.09077)	(.09084)	(.07045)	(.08233)	(.06692)	(.09911)	(.10127)	(.10562)	(.10052)	(.12961)	(.12454)	(.12799)
Jul. 6	- Aug. 5	(.10502)	(.10509)	(.08470)	(.09658)	(.08117)	(.11336)	(.11552)	(.11987)	(.11477)	(.14386)	(.13879)	(.14224)
Aug. 6	- Sep. 6	(.07397)	(.07404)	(.05365)	(.06553)	(.05012)	(.08231)	(.08447)	(.08882)	(.08372)	(.11281)	(.10774)	(.11119)
Sep. 7	- Oct. 5	(.02155)	(.02162)	(.00123)	(.01311)	.00230	(.02989)	(.03205)	(.03640)	(.03130)	(.06039)	(.05532)	(.05877)
Oct. 6	- Nov. 7	.01514	.01507	.03546	.02358	.03899	.00680	.00464	.00029	.00539	(.02370)	(.01863)	(.02208)
Nov. 8	- Dec. 5	.01991	.01984	.04023	.02835	.04376	.01157	.00941	.00506	.01016	(.01893)	(.01386)	(.01731)
Dec. 6, '94	- Jan. 5, '95	.02950	.02943	.04982	.03794	.05335	.02116	.01900	.01465	.01975	(.00934)	(.00427)	(.00772)
Jan. 6	- Feb. 6	.03144	.03137	.05176	.03988	.05529	.02310	.02094	.01659	.02169	(.00740)	(.00233)	(.00578)
Feb. 7	- Mar. 6	.03870	.03863	.05902	.04714	.06255	.03036	.02820	.02385	.02895	(.00014)	.00493	.00148
Mar. 7	- Apr. 5	.01791	.01784	.03823	.02635	.04176	.00957	.00741	.00306	.00816	(.02093)	(.01586)	(.01931)
Apr. 6	- May 5	(.00270)	(.00277)	.01762	.00574	.02115	(.01104)	(.01320)	(.01755)	(.01245)	(.04154)	(.03647)	(.03992)
May 6	- Jun. 5	(.01391)	(.01398)	.00641	(.00547)	.00994	(.02225)	(.02441)	(.02876)	(.02366)	(.05275)	(.04768)	(.05113)
Jun. 6	- Jul. 5	(.03361)	(.03368)	(.01329)	(.02517)	(.00976)	(.04195)	(.04411)	(.04846)	(.04336)	(.07245)	(.06738)	(.07083)
Jul. 6	- Aug. 7	(.02536)	(.02543)	(.00504)	(.01692)	(.00151)	(.03370)	(.03586)	(.04021)	(.03511)	(.06420)	(.05913)	(.06258)
Aug. 8	- Sep. 5	(.00896)	(.00903)	.01136	(.00052)	.01489	(.01730)	(.01946)	(.02381)	(.01871)	(.04780)	(.04273)	(.04618)
Sep. 6	- Oct. 5	.00056	.00049	.02088	.00900	.02441	(.00778)	(.00994)	(.01429)	(.00919)	(.03828)	(.03321)	(.03666)
Oct. 6	- Nov. 6	(.01294)	(.01301)	.00738	(.00450)	.01091	(.02128)	(.02344)	(.02779)	(.02269)	(.05178)	(.04671)	(.05016)
Nov. 7	- Dec. 5	(.05794)	(.05801)	(.03762)	(.04950)	(.03409)	(.06628)	(.06844)	(.07279)	(.06769)	(.09678)	(.09171)	(.09516)

() Indicates negative amount.

NOTE: This table automatically adjusts a Unit Owner's basis for the cumulative difference between net taxable income recognized and cash distributions.

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

**TABLE V
NET BASIS ADJUSTMENT PER UNIT
(Cash to accrual adjustment)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '95	- Jan. 5, '96	(.09614)	(.09621)	(.07582)	(.08770)	(.07229)	(.10448)	(.10664)	(.11099)	(.10589)	(.13498)	(.12991)	(.13336)
Jan. 6	- Feb. 5	(.14846)	(.14853)	(.12814)	(.14002)	(.12461)	(.15680)	(.15896)	(.16331)	(.15821)	(.18730)	(.18223)	(.18568)
Feb. 6	- Mar. 5	(.17129)	(.17136)	(.15097)	(.16285)	(.14744)	(.17963)	(.18179)	(.18614)	(.18104)	(.21013)	(.20506)	(.20851)
Mar. 6	- Apr. 5	(.18831)	(.18838)	(.16799)	(.17987)	(.16446)	(.19665)	(.19881)	(.20316)	(.19806)	(.22715)	(.22208)	(.22553)
Apr. 6	- May 6	(.18670)	(.18677)	(.16638)	(.17826)	(.16285)	(.19504)	(.19720)	(.20155)	(.19645)	(.22554)	(.22047)	(.22392)
May 7	- Jun. 5	(.17286)	(.17293)	(.15254)	(.16442)	(.14901)	(.18120)	(.18336)	(.18771)	(.18261)	(.21170)	(.20663)	(.21008)
Jun. 6	- Jul. 5	(.12350)	(.12357)	(.10318)	(.11506)	(.09965)	(.13184)	(.13400)	(.13835)	(.13325)	(.16234)	(.15727)	(.16072)
Jul. 6	- Aug. 5	(.08470)	(.08477)	(.06438)	(.07626)	(.06085)	(.09304)	(.09520)	(.09955)	(.09445)	(.12354)	(.11847)	(.12192)
Aug. 6	- Sep. 5	(.05464)	(.05471)	(.03432)	(.04620)	(.03079)	(.06298)	(.06514)	(.06949)	(.06439)	(.09348)	(.08841)	(.09186)
Sep. 6	- Oct. 7	(.05879)	(.05886)	(.03847)	(.05035)	(.03494)	(.06713)	(.06929)	(.07364)	(.06854)	(.09763)	(.09256)	(.09601)
Oct. 8	- Nov. 5	(.06048)	(.06055)	(.04016)	(.05204)	(.03663)	(.06882)	(.07098)	(.07533)	(.07023)	(.09932)	(.09425)	(.09770)
Nov. 6	- Dec 5	(.07292)	(.07299)	(.05260)	(.06448)	(.04907)	(.08126)	(.08342)	(.08777)	(.08267)	(.11176)	(.10669)	(.11014)
Dec. 6, '96	- Jan. 6, '97	(.09787)	(.09794)	(.07755)	(.08943)	(.07402)	(.10621)	(.10837)	(.11272)	(.10762)	(.13671)	(.13164)	(.13509)
Jan. 7	- Feb. 5	(.17416)	(.17423)	(.15384)	(.16572)	(.15031)	(.18250)	(.18466)	(.18901)	(.18391)	(.21300)	(.20793)	(.21138)
Feb 6	- Mar. 5	(.17270)	(.17277)	(.15238)	(.16426)	(.14885)	(.18104)	(.18320)	(.18755)	(.18245)	(.21154)	(.20647)	(.20992)
Mar 6	- Apr. 7	(.12096)	(.12103)	(.10064)	(.11252)	(.09711)	(.12930)	(.13146)	(.13581)	(.13071)	(.15980)	(.15473)	(.15818)
Apr. 8	- May 5	(.01884)	(.01891)	.00148	(.01040)	.00501	(.02718)	(.02934)	(.03369)	(.02859)	(.05768)	(.05261)	(.05606)
May 6	- Jun. 5	.00271	.00264	.02303	.01115	.02656	(.00563)	(.00779)	(.01214)	(.00704)	(.03613)	(.03106)	(.03451)
Jun. 6	- Jul. 7	(.02143)	(.02150)	(.00111)	(.01299)	.00242	(.02977)	(.03193)	(.03628)	(.03118)	(.06027)	(.05520)	(.05865)
Jul. 8	- Aug. 5	(.03712)	(.03719)	(.01680)	(.02868)	(.01327)	(.04546)	(.04762)	(.05197)	(.04687)	(.07596)	(.07089)	(.07434)
Aug 6	- Sep. 5	(.05256)	(.05263)	(.03224)	(.04412)	(.02871)	(.06090)	(.06306)	(.06741)	(.06231)	(.09140)	(.08633)	(.08978)
Sep 6	- Oct. 6	(.06564)	(.06571)	(.04532)	(.05720)	(.04179)	(.07398)	(.07614)	(.08049)	(.07539)	(.10448)	(.09941)	(.10286)
Oct. 7	- Nov. 5	(.09857)	(.09864)	(.07825)	(.09013)	(.07472)	(.10691)	(.10907)	(.11342)	(.10832)	(.13741)	(.13234)	(.13579)
Nov 6	- Dec. 5	(.13149)	(.13156)	(.11117)	(.12305)	(.10764)	(.13983)	(.14199)	(.14634)	(.14124)	(.17033)	(.16526)	(.16871)
Dec. 6, '97	- Jan. 5, '98	(.11684)	(.11691)	(.09652)	(.10840)	(.09299)	(.12518)	(.12734)	(.13169)	(.12659)	(.15568)	(.15061)	(.15406)
Jan. 6	- Feb. 5	(.07591)	(.07598)	(.05559)	(.06747)	(.05206)	(.08425)	(.08641)	(.09076)	(.08566)	(.11475)	(.10968)	(.11313)
Feb. 6	- Mar. 5	(.05607)	(.05614)	(.03575)	(.04763)	(.03222)	(.06441)	(.06657)	(.07092)	(.06582)	(.09491)	(.08984)	(.09329)
Mar. 6	- Apr. 6	(.05597)	(.05604)	(.03565)	(.04753)	(.03212)	(.06431)	(.06647)	(.07082)	(.06572)	(.09481)	(.08974)	(.09319)
Apr. 7	- May 5	(.05702)	(.05709)	(.03670)	(.04858)	(.03317)	(.06536)	(.06752)	(.07187)	(.06677)	(.09586)	(.09079)	(.09424)
May 6	- Jun. 5	(.02842)	(.02849)	(.00810)	(.01998)	(.00457)	(.03676)	(.03892)	(.04327)	(.03817)	(.06726)	(.06219)	(.06564)
Jun. 6	- Jul. 6	(.00293)	(.00300)	.01739	.00551	.02092	(.01127)	(.01343)	(.01778)	(.01268)	(.04177)	(.03670)	(.04015)
Jul. 7	- Aug. 5	.01482	.01475	.03514	.02326	.03867	.00648	.00432	(.00003)	.00507	(.02402)	(.01895)	(.02240)
Aug. 6	- Sep. 8	.03218	.03211	.05250	.04062	.05603	.02384	.02168	.01733	.02243	(.00666)	(.00159)	(.00504)
Sep. 9	- Oct. 5	.04855	.04848	.06887	.05699	.07240	.04021	.03805	.03370	.03880	.00971	.01478	.01133
Oct. 6	- Nov. 5	.05254	.05247	.07286	.06098	.07639	.04420	.04204	.03769	.04279	.01370	.01877	.01532
Nov. 6	- Dec. 6	.05257	.05250	.07289	.06101	.07642	.04423	.04207	.03772	.04282	.01373	.01880	.01535

() Indicates negative amount.

NOTE: This table automatically adjusts a Unit Owner's basis for the cumulative difference between net taxable income recognized and cash distributions.

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

**TABLE V
NET BASIS ADJUSTMENT PER UNIT
(Cash to accrual adjustment)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 7, '98	- Jan. 5, '99	.05033	.05026	.07065	.05877	.07418	.04199	.03983	.03548	.04058	.01149	.01656	.01311
Jan. 6	- Feb. 5	.05486	.05479	.07518	.06330	.07871	.04652	.04436	.04001	.04511	.01602	.02109	.01764
Feb. 6	- Mar. 5	.06789	.06782	.08821	.07633	.09174	.05955	.05739	.05304	.05814	.02905	.03412	.03067
Mar. 6	- Apr. 5	.07025	.07018	.09057	.07869	.09410	.06191	.05975	.05540	.06050	.03141	.03648	.03303
Apr. 6	- May 5	.07483	.07476	.09515	.08327	.09868	.06649	.06433	.05998	.06508	.03599	.04106	.03761
May 6	- Jun. 7	.07815	.07808	.09847	.08659	.10200	.06981	.06765	.06330	.06840	.03931	.04438	.04093
Jun. 8	- Jul. 6	.08336	.08329	.10368	.09180	.10721	.07502	.07286	.06851	.07361	.04452	.04959	.04614
Jul. 7	- Aug. 5	.08190	.08183	.10222	.09034	.10575	.07356	.07140	.06705	.07215	.04306	.04813	.04468
Aug. 6	- Sep. 7	.07985	.07978	.10017	.08829	.10370	.07151	.06935	.06500	.07010	.04101	.04608	.04263
Sep. 8	- Oct. 5	.06826	.06819	.08858	.07670	.09211	.05992	.05776	.05341	.05851	.02942	.03449	.03104
Oct. 6	- Nov. 5	.04664	.04657	.06696	.05508	.07049	.03830	.03614	.03179	.03689	.00780	.01287	.00942
Nov. 6	- Dec. 6	.02401	.02394	.04433	.03245	.04786	.01567	.01351	.00916	.01426	(.01483)	(.00976)	(.01321)
Dec. 7, '99	- Jan. 5, '00	.00292	.00285	.02324	.01136	.02677	(.00542)	(.00758)	(.01193)	(.00683)	(.03592)	(.03085)	(.03430)
Jan. 6	- Feb. 5	(.02149)	(.02156)	(.00117)	(.01305)	.00236	(.02983)	(.03199)	(.03634)	(.03124)	(.06033)	(.05526)	(.05871)
Feb. 8	- Mar. 6	(.06038)	(.06045)	(.04006)	(.05194)	(.03653)	(.06872)	(.07088)	(.07523)	(.07013)	(.09922)	(.09415)	(.09760)
Mar. 7	- Apr. 5	(.08406)	(.08413)	(.06374)	(.07562)	(.06021)	(.09240)	(.09456)	(.09891)	(.09381)	(.12290)	(.11783)	(.12128)
Apr. 6	- May 5	(.06654)	(.06661)	(.04622)	(.05810)	(.04269)	(.07488)	(.07704)	(.08139)	(.07629)	(.10538)	(.10031)	(.10376)
May 6	- Jun. 5	(.05231)	(.05238)	(.03199)	(.04387)	(.02846)	(.06065)	(.06281)	(.06716)	(.06206)	(.09115)	(.08608)	(.08953)
Jun. 6	- Jul. 5	(.05011)	(.05018)	(.02979)	(.04167)	(.02626)	(.05845)	(.06061)	(.06496)	(.05986)	(.08895)	(.08388)	(.08733)
Jul. 6	- Aug. 7	(.08314)	(.08321)	(.06282)	(.07470)	(.05929)	(.09148)	(.09364)	(.09799)	(.09289)	(.12198)	(.11691)	(.12036)
Aug. 8	- Sep. 5	(.09817)	(.09824)	(.07785)	(.08973)	(.07432)	(.10651)	(.10867)	(.11302)	(.10792)	(.13701)	(.13194)	(.13539)
Sep. 6	- Oct. 5	(.09812)	(.09819)	(.07780)	(.08968)	(.07427)	(.10646)	(.10862)	(.11297)	(.10787)	(.13696)	(.13189)	(.13534)
Oct. 6	- Nov. 6	(.09203)	(.09210)	(.07171)	(.08359)	(.06818)	(.10037)	(.10253)	(.10688)	(.10178)	(.13087)	(.12580)	(.12925)
Nov. 7	- Dec. 5	(.08907)	(.08914)	(.06875)	(.08063)	(.06522)	(.09741)	(.09957)	(.10392)	(.09882)	(.12791)	(.12284)	(.12629)
Dec. 6, '00	- Jan. 5, '01	(.12068)	(.12075)	(.10036)	(.11224)	(.09683)	(.12902)	(.13118)	(.13553)	(.13043)	(.15952)	(.15445)	(.15790)
Jan. 6	- Feb. 5	(.14991)	(.14998)	(.12959)	(.14147)	(.12606)	(.15825)	(.16041)	(.16476)	(.15966)	(.18875)	(.18368)	(.18713)
Feb. 6	- Mar. 5	(.13939)	(.13946)	(.11907)	(.13095)	(.11554)	(.14773)	(.14989)	(.15424)	(.14914)	(.17823)	(.17316)	(.17661)
Mar. 6	- Apr. 5	(.11100)	(.11107)	(.09068)	(.10256)	(.08715)	(.11934)	(.12150)	(.12585)	(.12075)	(.14984)	(.14477)	(.14822)
Apr. 6	- May 7	(.06634)	(.06641)	(.04602)	(.05790)	(.04249)	(.07468)	(.07684)	(.08119)	(.07609)	(.10518)	(.10011)	(.10356)
May 8	- Jun. 5	(.06919)	(.06926)	(.04887)	(.06075)	(.04534)	(.07753)	(.07969)	(.08404)	(.07894)	(.10803)	(.10296)	(.10641)
Jun. 6	- Jul. 5	(.04974)	(.04981)	(.02942)	(.04130)	(.02589)	(.05808)	(.06024)	(.06459)	(.05949)	(.08858)	(.08351)	(.08696)
Jul. 6	- Aug. 6	(.03458)	(.03465)	(.01426)	(.02614)	(.01073)	(.04292)	(.04508)	(.04943)	(.04433)	(.07342)	(.06835)	(.07180)
Aug. 7	- Sep. 5	(.00412)	(.00419)	.01620	.00432	.01973	(.01246)	(.01462)	(.01897)	(.01387)	(.04296)	(.03789)	(.04134)
Sep. 6	- Oct. 5	.02658	.02651	.04690	.03502	.05043	.01824	.01608	.01173	.01683	(.01226)	(.00719)	(.01064)
Oct. 6	- Nov. 5	.03178	.03171	.05210	.04022	.05563	.02344	.02128	.01693	.02203	(.00706)	(.00199)	(.00544)
Nov. 6	- Dec. 5	.04963	.04956	.06995	.05807	.07348	.04129	.03913	.03478	.03988	.01079	.01586	.01241

() Indicates negative amount.

NOTE: This table automatically adjusts a Unit Owner's basis for the cumulative difference between net taxable income recognized and cash distributions.

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

**TABLE V
NET BASIS ADJUSTMENT PER UNIT
(Cash to accrual adjustment)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '01	- Jan. 7, '02	.04674	.04667	.06706	.05518	.07059	.03840	.03624	.03189	.03699	.00790	.01297	.00952
Jan. 8	- Feb. 5	.06569	.06562	.08601	.07413	.08954	.05735	.05519	.05084	.05594	.02685	.03192	.02847
Feb. 6	- Mar. 5	.06666	.06659	.08698	.07510	.09051	.05832	.05616	.05181	.05691	.02782	.03289	.02944
Mar. 6	- Apr. 5	.08004	.07997	.10036	.08848	.10389	.07170	.06954	.06519	.07029	.04120	.04627	.04282
Apr. 6	- May 6	.08193	.08186	.10225	.09037	.10578	.07359	.07143	.06708	.07218	.04309	.04816	.04471
May 7	- Jun. 5	.07808	.07801	.09840	.08652	.10193	.06974	.06758	.06323	.06833	.03924	.04431	.04086
Jun. 6	- Jul. 5	.07276	.07269	.09308	.08120	.09661	.06442	.06226	.05791	.06301	.03392	.03899	.03554
Jul. 6	- Aug. 5	.06243	.06236	.08275	.07087	.08628	.05409	.05193	.04758	.05268	.02359	.02866	.02521
Aug. 6	- Sep. 5	.05345	.05338	.07377	.06189	.07730	.04511	.04295	.03860	.04370	.01461	.01968	.01623
Sep. 6	- Oct. 4	.05183	.05176	.07215	.06027	.07568	.04349	.04133	.03698	.04208	.01299	.01806	.01461
Oct. 5	- Nov. 5	.03784	.03777	.05816	.04628	.06169	.02950	.02734	.02299	.02809	(.00100)	.00407	.00062
Nov. 6	- Dec. 5	.03015	.03008	.05047	.03859	.05400	.02181	.01965	.01530	.02040	(.00869)	(.00362)	(.00707)
Dec. 6, '02	- Jan. 6, '03	.01059	.01052	.03091	.01903	.03444	.00225	.00009	(.00426)	.00084	(.02825)	(.02318)	(.02663)
Jan. 7	- Feb. 5	.01468	.01461	.03500	.02312	.03853	.00634	.00418	(.00017)	.00493	(.02416)	(.01909)	(.02254)
Feb. 6	- Mar. 5	.02097	.02090	.04129	.02941	.04482	.01263	.01047	.00612	.01122	(.01787)	(.01280)	(.01625)
Mar. 6	- Apr. 4	.00823	.00816	.02855	.01667	.03208	(.00011)	(.00227)	(.00662)	(.00152)	(.03061)	(.02554)	(.02899)
Apr. 5	- May 5	.01556	.01549	.03588	.02400	.03941	.00722	.00506	.00071	.00581	(.02328)	(.01821)	(.02166)
May 6	- Jun. 5	(.00775)	(.00782)	.01257	.00069	.01610	(.01609)	(.01825)	(.02260)	(.01750)	(.04659)	(.04152)	(.04497)
Jun. 6	- Jul. 7	(.01809)	(.01816)	.00223	(.00965)	.00576	(.02643)	(.02859)	(.03294)	(.02784)	(.05693)	(.05186)	(.05531)
Jul. 8	- Aug. 5	(.05767)	(.05774)	(.03735)	(.04923)	(.03382)	(.06601)	(.06817)	(.07252)	(.06742)	(.09651)	(.09144)	(.09489)
Aug. 6	- Sep. 5	(.06737)	(.06744)	(.04705)	(.05893)	(.04352)	(.07571)	(.07787)	(.08222)	(.07712)	(.10621)	(.10114)	(.10459)
Sep. 6	- Oct. 6	(.05484)	(.05491)	(.03452)	(.04640)	(.03099)	(.06318)	(.06534)	(.06969)	(.06459)	(.09368)	(.08861)	(.09206)
Oct. 7	- Nov. 5	(.05212)	(.05219)	(.03180)	(.04368)	(.02827)	(.06046)	(.06262)	(.06697)	(.06187)	(.09096)	(.08589)	(.08934)
Nov. 6	- Dec. 5	(.04708)	(.04715)	(.02676)	(.03864)	(.02323)	(.05542)	(.05758)	(.06193)	(.05683)	(.08592)	(.08085)	(.08430)
Dec. 6, '03	- Jan. 5, '04	(.07742)	(.07749)	(.05710)	(.06898)	(.05357)	(.08576)	(.08792)	(.09227)	(.08717)	(.11626)	(.11119)	(.11464)
Jan. 6	- Feb. 5	(.10266)	(.10273)	(.08234)	(.09422)	(.07881)	(.11100)	(.11316)	(.11751)	(.11241)	(.14150)	(.13643)	(.13988)
Feb. 6	- Mar. 5	(.09147)	(.09154)	(.07115)	(.08303)	(.06762)	(.09981)	(.10197)	(.10632)	(.10122)	(.13031)	(.12524)	(.12869)
Mar. 6	- Apr. 5	(.07072)	(.07079)	(.05040)	(.06228)	(.04687)	(.07906)	(.08122)	(.08557)	(.08047)	(.10956)	(.10449)	(.10794)
Apr. 6	- May 5	(.02622)	(.02629)	(.00590)	(.01778)	(.00237)	(.03456)	(.03672)	(.04107)	(.03597)	(.06506)	(.05999)	(.06344)
May 6	- Jun. 7	(.03262)	(.03269)	(.01230)	(.02418)	(.00877)	(.04096)	(.04312)	(.04747)	(.04237)	(.07146)	(.06639)	(.06984)
Jun. 8	- Jul. 6	(.02590)	(.02597)	(.00558)	(.01746)	(.00205)	(.03424)	(.03640)	(.04075)	(.03565)	(.06474)	(.05967)	(.06312)
Jul. 7	- Aug. 5	(.02772)	(.02779)	(.00740)	(.01928)	(.00387)	(.03606)	(.03822)	(.04257)	(.03747)	(.06656)	(.06149)	(.06494)
Aug. 6	- Sep. 7	(.02044)	(.02051)	(.00012)	(.01200)	.00341	(.02878)	(.03094)	(.03529)	(.03019)	(.05928)	(.05421)	(.05766)
Sep. 8	- Oct. 5	(.00439)	(.00446)	.01593	.00405	.01946	(.01273)	(.01489)	(.01924)	(.01414)	(.04323)	(.03816)	(.04161)
Oct. 6	- Nov. 5	.00116	.00109	.02148	.00960	.02501	(.00718)	(.00934)	(.01369)	(.00859)	(.03768)	(.03261)	(.03606)
Nov. 6	- Dec. 6	.01664	.01657	.03696	.02508	.04049	.00830	.00614	.00179	.00689	(.02220)	(.01713)	(.02058)

() Indicates negative amount.

NOTE: This table automatically adjusts a Unit Owner's basis for the cumulative difference between net taxable income recognized and cash distributions.

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE V

**NET BASIS ADJUSTMENT PER UNIT
(Cash to accrual adjustment)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
on/after	not later than	2005											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 7, '04	- Jan. 5, '05	.00824	.00817	.02856	.01668	.03209	(.00010)	(.00226)	(.00661)	(.00151)	(.03060)	(.02553)	(.02898)
Jan. 6	- Feb. 7		(.00007)	.02032	.00844	.02385	(.00834)	(.01050)	(.01485)	(.00975)	(.03884)	(.03377)	(.03722)
Feb. 8	- Mar. 7			.02039	.00851	.02392	(.00827)	(.01043)	(.01478)	(.00968)	(.03877)	(.03370)	(.03715)
Mar. 8	- Apr. 5				(.01188)	.00353	(.02866)	(.03082)	(.03517)	(.03007)	(.05916)	(.05409)	(.05754)
Apr. 6	- May 5					.01541	(.01678)	(.01894)	(.02329)	(.01819)	(.04728)	(.04221)	(.04566)
May 6	- Jun. 6						(.03219)	(.03435)	(.03870)	(.03360)	(.06269)	(.05762)	(.06107)
Jun. 7	- Jul. 5							(.00216)	(.00651)	(.00141)	(.03050)	(.02543)	(.02888)
Jul. 6	- Aug. 5								(.00435)	.00075	(.02834)	(.02327)	(.02672)
Aug. 6	- Sep. 6									.00510	(.02399)	(.01892)	(.02237)
Sep. 7	- Oct. 5										(.02909)	(.02402)	(.02747)
Oct. 6	- Nov. 7											.00507	.00162
Nov. 8	- Dec. 5												(.00345)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE VI

**ALLOCATION OF BASIS TO ACCOUNTS RECEIVABLE
(For all unit owners who acquired
Units on or after January 1, 1987)**

<u>For Unit acquired of record</u>		<u>Jay Field (Alabama)</u>	<u>Jay Field (Florida)</u>	<u>South Pass 89 (Federal)</u>	<u>Offshore Louisiana (Federal)</u>	<u>Fee Lands (Louisiana)</u>	<u>Total</u>
<u>on/after</u>	<u>not later than</u>						
Inception	- Dec. 31, '86	.00000	.00000	.00000	.00000	.00000	.00000
Jan. 1, '87	- Jan. 5, '87	.00025	.00311	.01508	.00741	.00461	.03055
Jan. 6	- Feb. 5	.00021	.00270	.01310	.00644	.00401	.02654
Feb. 6	- Mar. 5	.00022	.00272	.01320	.00649	.00404	.02675
Mar. 6	- Apr. 6	.00025	.00317	.01539	.00756	.00471	.03117
Apr. 7	- May 5	.00028	.00353	.01711	.00841	.00523	.03466
May 6	- Jun. 5	.00030	.00378	.01832	.00900	.00560	.03711
Jun. 6	- Jul. 6	.00027	.00346	.01675	.00823	.00512	.03393
Jul. 7	- Aug. 5	.00029	.00363	.01760	.00865	.00538	.03566
Aug. 6	- Sep. 8	.00000	.00380	.01840	.00934	.00563	.03728
Sep. 9	- Oct. 5	.00031	.00396	.01918	.00943	.00587	.03886
Oct. 6	- Nov. 5	.00031	.00391	.01893	.00930	.00579	.03835
Nov. 6	- Dec. 7	.00040	.00505	.02448	.01203	.00749	.04960
Dec. 8, '87	- Jan. 5, '88	.00086	.01102	.01455	.00688	.00313	.03651
Jan. 6	- Feb. 5	.00079	.01016	.01341	.00634	.00288	.03365
Feb. 6	- Mar. 7	.00086	.01100	.01452	.00686	.00312	.03643
Mar. 8	- Apr. 5	.00085	.01094	.01443	.00682	.00310	.03621
Apr. 6	- May 5	.00085	.01088	.01437	.00679	.00309	.03605
May 6	- Jun. 6	.00082	.01055	.01393	.00658	.00299	.03494
Jun. 7	- Jul. 6	.00090	.01151	.01519	.00718	.00327	.03813
Jul. 7	- Aug. 5	.00090	.01160	.01531	.00724	.00329	.03842
Aug. 6	- Sep. 6	.00094	.01207	.01593	.00753	.00342	.03997
Sep. 7	- Oct. 5	.00093	.01194	.01576	.00745	.00339	.03955
Oct. 6	- Nov. 7	.00102	.01309	.01728	.00817	.00371	.04336
Nov. 8	- Dec. 5	.00088	.01125	.01485	.00702	.00319	.03726
Dec. 6, '88	- Jan. 5, '89	.00070	.00896	.01147	.00425	.00354	.02932
Jan. 6	- Feb. 6	.00058	.00739	.00946	.00350	.00292	.02418
Feb. 7	- Mar. 6	.00071	.00913	.01169	.00433	.00361	.02988
Mar. 7	- Apr. 5	.00080	.01026	.01312	.00486	.00405	.03355
Apr. 6	- May 5	.00119	.01525	.01952	.00723	.00602	.04990
May 6	- Jun. 5	.00162	.02081	.02662	.00986	.00821	.06806
Jun. 6	- Jul. 5	.00133	.01709	.02187	.00810	.00675	.05591
Jul. 6	- Aug. 7	.00128	.01645	.02105	.00780	.00649	.05381
Aug. 8	- Sep. 5	.00106	.01353	.01732	.00642	.00534	.04428
Sep. 6	- Oct. 5	.00133	.01709	.02187	.00810	.00675	.05591
Oct. 6	- Nov. 6	.00162	.02074	.02654	.00983	.00819	.06785
Nov. 7	- Dec. 5	.00167	.02133	.02730	.01011	.00842	.06979

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE VI

**ALLOCATION OF BASIS TO ACCOUNTS RECEIVABLE
(For all unit owners who acquired
Units on or after January 1, 1987)**

<u>For Unit acquired of record</u>		<u>Jay Field (Alabama)</u>	<u>Jay Field (Florida)</u>	<u>South Pass 89 (Federal)</u>	<u>Offshore Louisiana (Federal)</u>	<u>Fee Lands (Louisiana)</u>	<u>Total</u>
<u>on/after</u>	<u>not later than</u>						
Dec. 6, '89	- Jan. 5, '90	.00207	.02676	.01935	.00556	.00476	.05870
Jan. 6	- Feb. 5	.00196	.02532	.01831	.00526	.00450	.05554
Feb. 6	- Mar. 5	.00170	.02194	.01587	.00456	.00390	.04814
Mar. 6	- Apr. 5	.00173	.02239	.01619	.00465	.00398	.04911
Apr. 6	- May 7	.00171	.02206	.01595	.00458	.00392	.04839
May 8	- Jun. 5	.00185	.02394	.01732	.00497	.00426	.05252
Jun. 6	- Jul. 5	.00140	.01812	.01310	.00376	.00322	.03974
Jul. 6	- Aug. 6	.00125	.01608	.01163	.00334	.00286	.03528
Aug. 7	- Sep. 5	.00130	.01683	.01217	.00350	.00299	.03692
Sep. 6	- Oct. 5	.00221	.02854	.02064	.00593	.00508	.06262
Oct. 6	- Nov. 5	.00294	.03801	.02749	.00790	.00676	.08339
Nov. 6	- Dec. 5	.00399	.05152	.03726	.01070	.00916	.11302
Dec. 6, '90	- Jan. 7, '91	.00626	.07966	.02559	.00280	.00655	.12089
Jan. 8	- Feb. 5	.00509	.06480	.02082	.00228	.00532	.09833
Feb. 6	- Mar. 5	.00308	.03921	.01260	.00138	.00322	.05950
Mar. 6	- Apr. 5	.00214	.02723	.00875	.00096	.00224	.04133
Apr. 6	- May 6	.00184	.02339	.00751	.00082	.00192	.03549
May 7	- Jun. 5	.00141	.01799	.00578	.00063	.00148	.02730
Jun. 6	- Jul. 5	.00089	.01137	.00365	.00040	.00093	.01724
Jul. 6	- Aug. 5	.00018	.00234	.00075	.00008	.00019	.00354
Aug. 6	- Sep. 5	.00017	.00222	.00071	.00008	.00018	.00336
Sep. 6	- Oct. 7	.00023	.00294	.00094	.00010	.00024	.00445
Oct. 8	- Nov. 5	.00020	.00253	.00081	.00009	.00021	.00384
Nov. 6	- Dec. 5	.00026	.00332	.00107	.00012	.00027	.00504
Dec. 6, '91	- Jan. 6, '92	.00027	.00298	.00356	.00074	.00032	.00796
Jan. 7	- Feb. 5	.00117	.01310	.01564	.00327	.00140	.03496
Feb. 6	- Mar. 5	.00080	.00893	.01067	.00223	.00096	.02385
Mar. 6	- Apr. 6	.00089	.00998	.01191	.00249	.00107	.02663
Apr. 7	- May 5	.00043	.00484	.00578	.00121	.00052	.01292
May 6	- Jun. 5	.00056	.00630	.00752	.00157	.00067	.01680
Jun. 6	- Jul. 6	.00094	.01050	.01253	.00262	.00112	.02801
Jul. 7	- Aug. 5	.00101	.01135	.01355	.00283	.00121	.03028
Aug. 6	- Sep. 7	.00123	.01378	.01645	.00344	.00147	.03677
Sep. 8	- Oct. 5	.00119	.01334	.01593	.00333	.00143	.03560
Oct. 6	- Nov. 5	.00143	.01605	.01916	.00400	.00172	.04282
Nov. 6	- Dec. 7	.00149	.01669	.01993	.00416	.00178	.04453
Dec. 8, '92	- Jan. 5 '93	.00100	.01105	.01705	.00543	.00093	.03557
Jan. 6	- Feb. 5	.00081	.00892	.01377	.00438	.00075	.02872
Feb. 6	- Mar. 5	.00080	.00880	.01357	.00432	.00074	.02832
Mar. 6	- Apr. 5	.00070	.00775	.01195	.00381	.00065	.02494
Apr. 7	- May 5	.00066	.00723	.01115	.00355	.00061	.02327
May 6	- Jun. 8	.00054	.00593	.00914	.00291	.00050	.01908
Jun. 9	- Jul. 6	.00057	.00631	.00974	.00310	.00053	.02031
Jul. 7	- Aug. 5	.00048	.00529	.00816	.00260	.00045	.01703
Aug. 6	- Sep. 7	.00058	.00642	.00991	.00316	.00054	.02068
Sep. 8	- Oct. 5	.00072	.00796	.01228	.00391	.00067	.02562
Oct. 6	- Nov. 5	.00076	.00839	.01295	.00412	.00071	.02702
Nov. 6	- Dec. 6	.00068	.00749	.01155	.00368	.00063	.02411

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE VI

**ALLOCATION OF BASIS TO ACCOUNTS RECEIVABLE
(For all unit owners who acquired
Units on or after January 1, 1987)**

<u>For Unit acquired of record</u>							
<u>on/after</u>	<u>not later than</u>	<u>Jay Field (Alabama)</u>	<u>Jay Field (Florida)</u>	<u>South Pass 89 (Federal)</u>	<u>Offshore Louisiana (Federal)</u>	<u>Fee Lands (Louisiana)</u>	<u>Total</u>
Dec. 7, '93	- Jan. 5, '94	.00130	.01550	.00678	.00138	.00048	.02547
Jan. 6	- Feb. 7	.00129	.01535	.00671	.00136	.00047	.02521
Feb. 8	- Mar. 7	.00131	.01566	.00685	.00139	.00048	.02572
Mar. 8	- Apr. 5	.00138	.01644	.00719	.00146	.00051	.02701
Apr. 6	- May 5	.00144	.01717	.00751	.00153	.00053	.02822
May 6	- Jun. 6	.00166	.01976	.00864	.00176	.00061	.03247
Jun. 7	- Jul. 5	.00193	.02305	.01009	.00205	.00071	.03788
Jul. 6	- Aug. 5	.00189	.02254	.00986	.00200	.00069	.03703
Aug. 6	- Sep. 6	.00166	.01974	.00864	.00176	.00061	.03245
Sep. 7	- Oct. 5	.00122	.01460	.00639	.00130	.00045	.02399
Oct. 6	- Nov. 7	.00091	.01081	.00473	.00096	.00033	.01776
Nov. 8	- Dec. 5	.00093	.01107	.00484	.00098	.00034	.01818
Dec. 6, '94	- Jan. 5, '95	.00097	.01132	.00378	.00222	.00038	.01867
Jan. 6	- Feb. 6	.00094	.01100	.00367	.00216	.00037	.01814
Feb. 7	- Mar. 6	.00094	.01092	.00365	.00215	.00036	.01802
Mar. 7	- Apr. 5	.00129	.01501	.00501	.00295	.00050	.02476
Apr. 6	- May 5	.00162	.01885	.00629	.00370	.00063	.03109
May 6	- Jun. 5	.00173	.02017	.00673	.00396	.00067	.03326
Jun. 6	- Jul. 5	.00200	.02327	.00777	.00457	.00078	.03839
Jul. 6	- Aug. 7	.00181	.02106	.00703	.00414	.00070	.03474
Aug. 8	- Sep. 5	.00149	.01735	.00579	.00341	.00058	.02862
Sep. 6	- Oct. 5	.00143	.01664	.00556	.00327	.00056	.02746
Oct. 6	- Nov. 6	.00175	.02037	.00680	.00400	.00068	.03360
Nov. 7	- Dec. 5	.00241	.02808	.00937	.00552	.00094	.04632
Dec. 6, '95	- Jan. 5, '96	.00309	.03779	.00704	.00419	.00063	.05274
Jan. 6	- Feb. 5	.00379	.04638	.00864	.00514	.00077	.06472
Feb. 6	- Mar. 5	.00389	.04755	.00886	.00527	.00079	.06636
Mar. 6	- Apr. 5	.00363	.04441	.00828	.00493	.00074	.06199
Apr. 6	- May 6	.00356	.04356	.00812	.00483	.00073	.06080
May 7	- Jun. 5	.00339	.04145	.00772	.00460	.00069	.05785
Jun. 6	- Jul. 5	.00281	.03437	.00641	.00381	.00057	.04797
Jul. 6	- Aug. 5	.00238	.02918	.00544	.00324	.00049	.04073
Aug. 6	- Sep. 5	.00205	.02506	.00467	.00278	.00042	.03498
Sep. 6	- Oct. 7	.00210	.02574	.00480	.00285	.00043	.03592
Oct. 8	- Nov. 5	.00201	.02460	.00459	.00273	.00041	.03434
Nov. 6	- Dec. 5	.00214	.02618	.00488	.00290	.00044	.03654
Dec. 6, '96	- Jan. 6, '97	.00248	.03094	.00341	.00369	.00026	.04078
Jan. 7	- Feb. 5	.00335	.04188	.00462	.00500	.00035	.05520
Feb. 6	- Mar. 5	.00324	.04053	.00447	.00484	.00033	.05341
Mar. 6	- Apr. 7	.00257	.03208	.00354	.00383	.00026	.04228
Apr. 8	- May 5	.00132	.01654	.00182	.00197	.00014	.02179
May 6	- Jun. 5	.00115	.01433	.00158	.00171	.00012	.01889
Jun. 6	- Jul. 7	.00160	.01993	.00220	.00238	.00016	.02627
Jul. 8	- Aug. 5	.00170	.02122	.00234	.00253	.00018	.02797
Aug. 6	- Sept 5	.00179	.02235	.00246	.00267	.00018	.02945
Sep. 6	- Oct. 6	.00193	.02413	.00266	.00288	.00020	.03180
Oct. 7	- Nov. 5	.00233	.02915	.00321	.00348	.00024	.03841
Nov. 6	- Dec. 5	.00292	.03648	.00402	.00435	.00030	.04807

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE VI

**ALLOCATION OF BASIS TO ACCOUNTS RECEIVABLE
(For all unit owners who acquired
Units on or after January 1, 1987)**

<u>For Unit acquired of record</u>		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
<u>on/after</u>	<u>not later than</u>						
Dec. 6, '97	- Jan. 5, '98	.00081	.01158	.02031	.00955	.00161	.04386
Jan. 6	- Feb. 5	.00064	.00914	.01604	.00754	.00127	.03463
Feb. 6	- Mar. 5	.00059	.00836	.01467	.00690	.00116	.03168
Mar. 6	- Apr. 6	.00060	.00858	.01505	.00708	.00119	.03250
Apr. 7	- May 5	.00061	.00863	.01515	.00712	.00120	.03271
May 6	- Jun. 5	.00050	.00709	.01244	.00585	.00098	.02686
Jun. 6	- Jul. 6	.00042	.00602	.01057	.00497	.00084	.02282
Jul. 7	- Aug. 5	.00041	.00578	.01015	.00477	.00080	.02191
Aug. 6	- Sep. 8	.00039	.00548	.00961	.00452	.00076	.02076
Sep. 9	- Oct. 5	.00025	.00351	.00615	.00289	.00049	.01329
Oct. 6	- Nov. 5	.00025	.00352	.00617	.00290	.00049	.01333
Nov. 6	- Dec. 7	.00032	.00450	.00789	.00371	.00062	.01704
Dec. 8, '98	- Jan. 5, '99	.00122	.01497	.00185	.00102	.00015	.01921
Jan. 6	- Feb. 5	.00112	.01373	.00169	.00093	.00014	.01761
Feb. 6	- Mar. 5	.00074	.00915	.00113	.00062	.00009	.01173
Mar. 6	- Apr. 5	.00068	.00834	.00103	.00057	.00009	.01071
Apr. 6	- May 5	.00063	.00772	.00095	.00052	.00008	.00990
May 6	- Jun. 7	.00063	.00775	.00096	.00053	.00008	.00995
Jun. 8	- Jul. 6	.00049	.00603	.00074	.00041	.00006	.00773
Jul. 7	- Aug. 5	.00061	.00746	.00092	.00051	.00008	.00958
Aug. 6	- Sep. 7	.00082	.01002	.00124	.00068	.00010	.01286
Sep. 8	- Oct. 5	.00149	.01830	.00226	.00124	.00019	.02348
Oct. 6	- Nov. 5	.00250	.03071	.00379	.00208	.00032	.03940
Nov. 6	- Dec. 6	.00343	.04214	.00520	.00286	.00043	.05406
Dec. 7, '99	- Jan. 5, '00	.00309	.03839	.00509	.00336	.00013	.05006
Jan. 6	- Feb. 7	.00325	.04028	.00534	.00352	.00013	.05252
Feb. 8	- Mar. 6	.00374	.04637	.00615	.00405	.00016	.06047
Mar. 7	- Apr. 5	.00401	.04974	.00660	.00435	.00017	.06487
Apr. 6	- May 5	.00299	.03712	.00492	.00324	.00012	.04839
May 6	- Jun. 5	.00271	.03361	.00446	.00294	.00011	.04383
Jun. 6	- Jul. 5	.00300	.03717	.00493	.00325	.00012	.04847
Jul. 6	- Aug. 7	.00312	.03873	.00514	.00339	.00013	.05051
Aug. 8	- Sep. 5	.00309	.03827	.00508	.00335	.00013	.04992
Sep. 6	- Oct. 5	.00313	.03888	.00516	.00340	.00013	.05070
Oct. 6	- Nov. 6	.00327	.04062	.00539	.00355	.00014	.05297
Nov. 7	- Dec. 5	.00334	.04143	.00549	.00362	.00014	.05402
Dec. 6, '00	- Jan. 5, '01	.00381	.04716	.00272	.00363	.00013	.05745
Jan. 6	- Feb. 5	.00398	.04928	.00284	.00379	.00014	.06003
Feb. 6	- Mar. 5	.00349	.04313	.00249	.00332	.00012	.05255
Mar. 6	- Apr. 5	.00303	.03748	.00216	.00288	.00011	.04566
Apr. 6	- May 7	.00251	.03108	.00179	.00239	.00009	.03786
May 8	- Jun. 5	.00282	.03486	.00201	.00268	.00010	.04247
Jun. 6	- Jul. 5	.00266	.03285	.00190	.00253	.00009	.04003
Jul. 6	- Aug. 6	.00220	.02718	.00157	.00209	.00008	.03312
Aug. 7	- Sep. 5	.00193	.02386	.00138	.00184	.00007	.02908
Sep. 6	- Oct. 5	.00151	.01867	.00108	.00144	.00005	.02275
Oct. 6	- Nov. 5	.00166	.02058	.00119	.00158	.00006	.02507
Nov. 6	- Dec. 5	.00142	.01761	.00102	.00135	.00005	.02145

(Continued)

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE VI

**ALLOCATION OF BASIS TO ACCOUNTS RECEIVABLE
(For all unit owners who acquired
Units on or after January 1, 1987)**

<u>For Unit acquired of record</u>		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
<u>on/after</u>	<u>not later than</u>						
Dec. 6, '01	- Jan. 7, '02	.00142	.01770	.00043	.00109	.00003	.02067
Jan. 8	- Feb. 5	.00095	.01182	.00029	.00073	.00002	.01381
Feb. 6	- Mar. 5	.00081	.01004	.00024	.00062	.00002	.01173
Mar. 6	- Apr. 5	.00044	.00547	.00013	.00034	.00001	.00639
Apr. 6	- May 6	.00053	.00664	.00016	.00041	.00001	.00775
May 7	- Jun. 5	.00080	.00994	.00024	.00061	.00002	.01161
Jun. 6	- Jul. 5	.00112	.01399	.00034	.00086	.00003	.01634
Jul. 6	- Aug. 5	.00138	.01722	.00042	.00106	.00003	.02011
Aug. 6	- Sep. 5	.00175	.02177	.00053	.00134	.00004	.02543
Sep. 6	- Oct. 4	.00177	.02205	.00053	.00136	.00004	.02575
Oct. 5	- Nov. 5	.00253	.03158	.00076	.00195	.00006	.03688
Nov. 6	- Dec. 5	.00292	.03648	.00088	.00225	.00007	.04260
Dec. 6, '02	- Jan. 6, '03	.00235	.02888	.00017	.00729	.00039	.03908
Jan. 7	- Feb. 5	.00195	.02405	.00014	.00607	.00033	.03254
Feb. 6	- Mar. 5	.00188	.02314	.00013	.00584	.00032	.03131
Mar. 6	- Apr. 4	.00218	.02679	.00016	.00676	.00037	.03626
Apr. 5	- May 5	.00167	.02056	.00012	.00519	.00028	.02782
May 6	- Jun. 5	.00184	.02266	.00013	.00572	.00031	.03066
Jun. 6	- Jul. 7	.00222	.02736	.00016	.00690	.00037	.03701
Jul. 8	- Aug. 5	.00276	.03401	.00020	.00858	.00046	.04601
Aug. 6	- Sep. 5	.00283	.03489	.00020	.00880	.00048	.04720
Sep. 6	- Oct. 6	.00242	.02979	.00017	.00752	.00041	.04031
Oct. 7	- Nov. 5	.00244	.03005	.00017	.00758	.00041	.04065
Nov. 6	- Dec. 5	.00206	.02538	.00015	.00640	.00035	.03434
Dec. 6, '03	- Jan. 5, '04	.00232	.02887	.00010	.00287	.00026	.03442
Jan. 6	- Feb. 5	.00282	.03515	.00013	.00350	.00032	.04192
Feb. 6	- Mar. 5	.00220	.02737	.00010	.00272	.00025	.03264
Mar. 6	- Apr. 5	.00198	.02468	.00009	.00245	.00022	.02942
Apr. 6	- May 5	.00164	.02038	.00007	.00203	.00019	.02431
May 6	- Jun. 7	.00168	.02096	.00008	.00208	.00019	.02499
Jun. 8	- Jul. 6	.00161	.02009	.00007	.00200	.00018	.02395
Jul. 7	- Aug. 5	.00152	.01887	.00007	.00188	.00017	.02251
Aug. 6	- Sep. 7	.00135	.01678	.00006	.00167	.00015	.02001
Sep. 8	- Oct. 5	.00107	.01333	.00005	.00133	.00012	.01590
Oct. 6	- Nov. 5	.00105	.01304	.00005	.00130	.00012	.01556
Nov. 6	- Dec. 6	.00092	.01147	.00004	.00114	.00010	.01367
Dec. 7, '04	- Jan. 5, '05	.00090	.01122	.00009	.00196	.00007	.01424
Jan. 6	- Feb. 7	.00092	.01139	.00010	.00199	.00007	.01447
Feb. 8	- Mar. 7	.00083	.01034	.00009	.00181	.00007	.01314
Mar. 8	- Apr. 5	.00110	.01364	.00012	.00238	.00009	.01733
Apr. 6	- May 5	.00118	.01472	.00012	.00257	.00010	.01869
May 6	- Jun. 6	.00121	.01501	.00013	.00262	.00010	.01907
Jun. 7	- Jul. 5	.00091	.01137	.00010	.00198	.00007	.01443
Jul. 6	- Aug. 5	.00099	.01233	.00010	.00215	.00008	.01565
Aug. 6	- Sep. 6	.00110	.01364	.00012	.00238	.00009	.01733
Sep. 7	- Oct. 5	.00163	.02031	.00017	.00354	.00013	.02578
Oct. 6	- Nov. 7	.00117	.01450	.00012	.00253	.00009	.01841
Nov. 8	- Dec. 5	.00065	.00811	.00007	.00141	.00005	.01029

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE VII

ALLOCATION OF COST OR SELLING PRICE BY PROPERTY

For Unit acquired of record		Jay Field (Alabama)	Jay Field (Florida)	Fort Worth Basin (Texas)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
on/after	not later than	For all Units owners, except corporations which received Units in the June 28, 1983 distribution and except nonresident aliens who received Units in the June 28, 1983 distribution (1)						
Inception	Dec. 5, 1983	.04370	.55086	.02399	.14562	.19365	.04218	1.00000
Dec. 6, 1983	Dec. 5, 1984	.03802	.47932	.01348	.20844	.22165	.03909	1.00000
Dec. 6, 1984	Dec. 5, 1985	.03969	.50036	.01604	.16752	.22294	.05345	1.00000
Dec. 6, 1985	Dec. 5, 1986	.03737	.47103	.00932	.28072	.14405	.05751	1.00000
Dec. 6, 1986	Dec. 7, 1987	.00808	.10183	.00294	.49355	.24261	.15099	1.00000
Dec. 8, 1987	Dec. 5, 1988	.02354	.30192	.00199	.39850	.18839	.08566	1.00000
Dec. 6, 1988	Dec. 5, 1989	.02387	.30568	.01376	.39114	.14490	.12065	1.00000
Dec. 6, 1989	Dec. 5, 1990	.03530	.45581	.00347	.32966	.09469	.08107	1.00000
Dec. 6, 1990	Dec. 5, 1991	.05178	.65896	.00024	.21171	.02317	.05414	1.00000
Dec. 6, 1991	Dec. 7, 1992	.03345	.37476	.01077	.44746	.09349	.04007	1.00000
Dec. 8, 1992	Dec. 6, 1993	.02817	.31062	.00317	.47916	.15264	.02624	1.00000
Dec. 7, 1993	Dec. 5, 1994	.05103	.60860	.00125	.26625	.05413	.01874	1.00000
Dec. 6, 1994	Dec. 5, 1995	.05202	.60625	.00000	.20240	.11911	.02022	1.00000
Dec. 6, 1995	Dec. 5, 1996	.05856	.71650	.00000	.13353	.07947	.01194	1.00000
Dec. 6, 1996	Dec. 5, 1997	.06074	.75879	.00000	.08366	.09055	.00626	1.00000
Dec. 6, 1997	Dec. 7, 1998	.01855	.26396	.00000	.46312	.21777	.03660	1.00000
Dec. 8, 1998	Dec. 6, 1999	.06345	.77947	.00000	.09621	.05285	.00802	1.00000
Dec. 7, 1999	Dec. 5, 2000	.06182	.76687	.00000	.10170	.06704	.00257	1.00000
Dec. 6, 2000	Dec. 5, 2001	.06636	.82082	.00000	.04736	.06316	.00230	1.00000
Dec. 6, 2001	Dec. 5, 2002	.06866	.85626	.00000	.02067	.05285	.00156	1.00000
Dec. 6, 2002	Dec. 5, 2003	.06002	.73909	.00000	.00430	.18649	.01010	1.00000
Dec. 6, 2003	Dec. 6, 2004	.06737	.83858	.00000	.00301	.08341	.00763	1.00000
Dec. 7, 2005	Dec. 5, 2005	.06326	.78754	.00000	.00667	.13743	.00510	1.00000
		For corporations which received Units in the June 28, 1983 distribution and nonresident aliens who received Units in the June 28, 1983 distribution (2)						
N/A	N/A	None	None	\$.02682	\$.01375	\$.49648	None	\$.53705

NOTES: (1) These factors are stated in decimal fractions of one dollar (of basis or proceeds), and may be used in allocating the cost of a Unit purchased, or the proceeds from a Unit disposed of, during the period indicated. They represent the suggested allocation to the various properties in proportion to estimated relative values.

(2) These Unit owners have, in part, a carryover basis. The amounts shown represent the adjusted basis per Unit for the underlying properties in the hands of each distributee on June 28, 1983, according to information received from the Company. The amounts do not include the Cash Payment Rights or any tax paid on the distribution by a foreign corporation or nonresident alien.

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE VIII

2005 GROSS ROYALTY INCOME AMOUNTS

**(IMPORTANT: these “per Unit” amounts are noncumulative except for
the Total column and are stated in decimal fractions of one dollar)**

	Month in which last 2005 distribution was received												
	2005												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Jay Field (Alabama)	\$.00607	\$.00000	\$.00453	\$.00000	\$.00331	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.01391
Jay Field (Florida)	\$.01586	\$.00000	\$.02621	\$.00000	\$.01086	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.05293
South Pass 89 (Federal Only)	\$.00134	\$.00325	\$.00263	\$.00115	\$.00217	\$.00262	\$.00211	\$.00272	\$.00000	\$.00000	\$.00000	\$.00000	\$.01799
Offshore LA (Federal Only)	\$.02477	\$.01799	\$.02470	\$.02749	\$.02437	\$.01548	\$.02599	\$.02892	\$.02607	\$.00000	\$.00569	\$.02096	\$.24243
Fee Lands (Louisiana)	\$.00126	\$.00104	\$.00143	\$.00287	\$.00273	\$.00299	\$.00092	\$.00170	\$.00000	\$.00041	\$.00238	\$.00145	\$.01918

TABLE IX

2005 NET TRUST INCOME AMOUNTS

(Equivalent to net Trust Income before depletion)

**(IMPORTANT: these “per Unit” amounts are noncumulative except for
the Total column and are stated in decimal fractions of one dollar)**

	Month in which last 2005 distribution was received												
	2005												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Jay Field (Alabama)	\$.00515	\$.00000	\$.00354	\$.00000	\$.00222	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.01091
Jay Field (Florida)	\$.00957	\$.00000	\$.01849	\$.00000	\$.00391	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.03197
South Pass 89 (Federal Only)	\$.00126	\$.00273	\$.00242	\$.00109	\$.00181	\$.00211	\$.00199	\$.00255	\$.00000	\$.00000	\$.00000	\$.00000	\$.01596
Offshore LA (Federal Only)	\$.02334	\$.01510	\$.02271	\$.02594	\$.02035	\$.01247	\$.02453	\$.02710	\$.02337	\$.00000	\$.00361	\$.01896	\$.21748
Fee Lands (Louisiana)	\$.00113	\$.00080	\$.00121	\$.00259	\$.00216	\$.00229	\$.00108	\$.00152	\$.00000	\$ (.00471)	\$.00145	\$.00127	\$.01079

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

**TABLE X
2005 COST DEPLETION RATES
JAY FIELD (ALABAMA)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received 2005											
on/after	not later than	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Inception	- Jan. 5, '05	.00777	.00777	.01330	.01330	.01722	.01722	.01722	.01722	.01722	.01722	.01722	.01722
Jan. 6	- Feb. 7		.00000	.00557	.00557	.00952	.00952	.00952	.00952	.00952	.00952	.00952	.00952
Feb. 8	- Mar. 7			.00557	.00557	.00952	.00952	.00952	.00952	.00952	.00952	.00952	.00952
Mar. 8	- Apr. 5				.00000	.00397	.00397	.00397	.00397	.00397	.00397	.00397	.00397
Apr. 6	- May 5					.00397	.00397	.00397	.00397	.00397	.00397	.00397	.00397
May 6	- Jun. 6						.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 7	- Jul. 5							.00000	.00000	.00000	.00000	.00000	.00000
Jul. 6	- Aug. 5								.00000	.00000	.00000	.00000	.00000
Aug. 6	- Sep. 6									.00000	.00000	.00000	.00000
Sep. 7	- Oct. 5										.00000	.00000	.00000
Oct. 6	- Nov. 7											.00000	.00000
Nov. 8	- Dec. 5												.00000

**TABLE XI
2005 COST DEPLETION RATES
JAY FIELD (FLORIDA)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received 2005											
on/after	not later than	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Inception	- Jan. 5, '05	.00119	.00119	.00353	.00353	.00418	.00418	.00418	.00418	.00418	.00418	.00418	.00418
Jan. 6	- Feb. 7		.00000	.00234	.00234	.00299	.00299	.00299	.00299	.00299	.00299	.00299	.00299
Feb. 8	- Mar. 7			.00234	.00234	.00299	.00299	.00299	.00299	.00299	.00299	.00299	.00299
Mar. 8	- Apr. 5				.00000	.00065	.00065	.00065	.00065	.00065	.00065	.00065	.00065
Apr. 6	- May 5					.00065	.00065	.00065	.00065	.00065	.00065	.00065	.00065
May 6	- Jun. 6						.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 7	- Jul. 5							.00000	.00000	.00000	.00000	.00000	.00000
Jul. 6	- Aug. 5								.00000	.00000	.00000	.00000	.00000
Aug. 6	- Sep. 6									.00000	.00000	.00000	.00000
Sep. 7	- Oct. 5										.00000	.00000	.00000
Oct. 6	- Nov. 7											.00000	.00000
Nov. 8	- Dec. 5												.00000

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE XII

**2005 COST DEPLETION RATES
SOUTH PASS 89 (FEDERAL ONLY)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
		2005											
on/after	not later than	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Inception	- Jan. 5, '05	.01799	.06159	.09690	.11237	.14144	.17661	.20491	.24146	.24146	.24146	.24146	.24146
Jan. 6	- Feb. 7		.04440	.08036	.09611	.12571	.16153	.19034	.22756	.22756	.22756	.22756	.22756
Feb. 8	- Mar. 7			.03763	.05411	.08509	.12257	.15272	.19167	.19167	.19167	.19167	.19167
Mar. 8	- Apr. 5				.01713	.04932	.08826	.11959	.16006	.16006	.16006	.16006	.16006
Apr. 6	- May 5					.03275	.07238	.10425	.14543	.14543	.14543	.14543	.14543
May 6	- Jun. 6						.04097	.07392	.11649	.11649	.11649	.11649	.11649
Jun. 7	- Jul. 5							.03436	.07875	.07875	.07875	.07875	.07875
Jul. 6	- Aug. 5								.04597	.04597	.04597	.04597	.04597
Aug. 6	- Sep. 6									.00000	.00000	.00000	.00000
Sep. 7	- Oct. 5										.00000	.00000	.00000
Oct. 6	- Nov. 7											.00000	.00000
Nov. 8	- Dec. 5												.00000

TABLE XIII

**2005 COST DEPLETION RATES
OFFSHORE LOUISIANA (FEDERAL ONLY)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
		2005											
on/after	not later than	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Inception	- Jan. 5, '05	.01613	.02785	.04393	.06183	.07771	.08779	.10472	.12355	.14053	.14053	.14424	.15789
Jan. 6	- Feb. 7		.01191	.02826	.04645	.06259	.07284	.09004	.10918	.12644	.12644	.13021	.14408
Feb. 8	- Mar. 7			.01654	.03496	.05129	.06166	.07907	.09845	.11591	.11591	.11972	.13377
Mar. 8	- Apr. 5				.01873	.03533	.04588	.06358	.08328	.10104	.10104	.10491	.11919
Apr. 6	- May 5					.01692	.02767	.04571	.06579	.08388	.08388	.08783	.10239
May 6	- Jun. 6						.01093	.02929	.04971	.06812	.06812	.07213	.08694
Jun. 7	- Jul. 5							.01856	.03920	.05782	.05782	.06188	.07684
Jul. 6	- Aug. 5								.02104	.04000	.04000	.04414	.05939
Aug. 6	- Sep. 6									.01937	.01937	.02360	.03918
Sep. 7	- Oct. 5										.00000	.00431	.02020
Oct. 6	- Nov. 7											.00431	.02020
Nov. 8	- Dec. 5												.01595

**LL&E ROYALTY TRUST
2005 TAX INFORMATION**

TABLE XIV

**2005 COST DEPLETION RATES
FEE LANDS (LOUISIANA)
(Cumulative)**

For Unit acquired of record		Month in which last 2005 distribution was received											
		2005											
on/after	not later than	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Inception	- Jan. 5, '05	.02102	.03805	.06126	.10944	.15515	.20547	.22533	.25391	.25391	.26061	.30127	.32602
Jan. 6	- Feb. 7		.01739	.04110	.09032	.13701	.18841	.20869	.23789	.23789	.24474	.28626	.31155
Feb. 8	- Mar. 7			.02413	.07422	.12174	.17405	.19469	.22440	.22440	.23137	.27363	.29936
Mar. 8	- Apr. 5				.05133	.10002	.15362	.17477	.20522	.20522	.21236	.25567	.28204
Apr. 6	- May 5					.05133	.10783	.13012	.16222	.16222	.16975	.21540	.24319
May 6	- Jun. 6						.05956	.08306	.11689	.11689	.12483	.17295	.20224
Jun. 7	- Jul. 5							.02499	.06096	.06096	.06940	.12057	.15172
Jul. 6	- Aug. 5								.03689	.03689	.04555	.09803	.12998
Aug. 6	- Sep. 6									.00000	.00899	.06348	.09665
Sep. 7	- Oct. 5										.00899	.06348	.09665
Oct. 6	- Nov. 7											.05498	.08846
Nov. 8	- Dec. 5												.03542

