

**LL&E ROYALTY TRUST  
2000 TAX INFORMATION**

**TABLE VII**

**ALLOCATION OF COST OR SELLING PRICE BY PROPERTY**

<b>For Unit acquired of record not on/after later than</b>		<u>Jay Field (Alabama)</u>	<u>Jay Field (Florida)</u>	<u>Fort Worth Basin (Texas)</u>	<u>South Pass 89 (Federal)</u>	<u>Offshore Louisiana (Federal)</u>	<u>Fee Lands (Louisiana)</u>	<u>Total</u>
		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
		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.