

**LL&E ROYALTY TRUST
2001 TAX INFORMATION**

TABLE VII

ALLOCATION OF COST OR SELLING PRICE BY PROPERTY

		Jay Field (Alabama)	Jay Field (Florida)	Fort Worth Basin (Texas)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
		For all Units owners, except corporations which received Units in the June 28, 1983 distribution and except nonresiden aliens who received Units in the June 28, 1983 distribution (1)						
		For corporations which received Units in the June 28, 198 distribution and nonresident aliens who received Units in the June 28, 1983 distribution (2)						
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
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 value

(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