

**LL&E ROYALTY TRUST
1998 TAX INFORMATION**

TABLE II

**1998 COST DEPLETION RATES
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)
(Cumulative)**

<u>For Unit acquired of record not</u>		<u>Month in which last 1998 distribution was received</u>											
		<u>1998</u>											
		<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>
Inception	- Sep. 6, '83	.00398	.05056	.09813	.10396	.12121	.14804	.16689	.17872	.19249	.20371	.22431	.22642
Sep. 7	- Oct. 5	.00399	.05059	.09816	.10400	.12125	.14808	.16693	.17876	.19253	.20375	.22435	.22646
Oct. 6	- Nov. 7	.00397	.05055	.09811	.10392	.12116	.14800	.16686	.17869	.19247	.20370	.22431	.22642
Nov. 8	- Dec. 5	.00396	.05053	.09809	.10389	.12112	.14797	.16682	.17866	.19243	.20365	.22427	.22638
Dec. 6, '83	- Jan. 5, '84	.00532	.05303	.10099	.10838	.12650	.15302	.17172	.18362	.19716	.20840	.22873	.23105
Jan. 6	- Feb. 6	.00532	.05298	.10091	.10830	.12641	.15293	.17163	.18353	.19707	.20830	.22863	.23094
Feb. 7	- Mar. 5	.00533	.05300	.10094	.10834	.12646	.15298	.17168	.18358	.19713	.20834	.22867	.23099
Mar. 6	- Apr. 5	.00532	.05299	.10093	.10831	.12642	.15295	.17165	.18356	.19710	.20830	.22863	.23096
Apr. 6	- May 7	.00534	.05304	.10100	.10839	.12651	.15305	.17175	.18366	.19720	.20841	.22875	.23107
May 8	- Jun. 5	.00532	.05302	.10098	.10835	.12647	.15301	.17173	.18365	.19720	.20844	.22879	.23112
Jun. 6	- Jul. 5	.00533	.05303	.10099	.10836	.12647	.15303	.17175	.18367	.19722	.20845	.22882	.23114
Jul. 6	- Aug. 6	.00534	.05303	.10098	.10837	.12649	.15303	.17175	.18367	.19722	.20845	.22880	.23113
Aug. 7	- Sep. 5	.00536	.05308	.10105	.10845	.12659	.15314	.17186	.18379	.19733	.20857	.22894	.23127
Sep. 6	- Oct. 5	.00534	.05306	.10103	.10840	.12653	.15309	.17182	.18375	.19730	.20856	.22893	.23127
Oct. 6	- Nov. 5	.00535	.05306	.10102	.10838	.12651	.15308	.17183	.18377	.19732	.20858	.22897	.23131
Nov. 6	- Dec. 5	.00534	.05303	.10097	.10833	.12645	.15303	.17178	.18373	.19728	.20856	.22895	.23129
Dec. 6, '84	- Jan. 7, '85	.00526	.05264	.10014	.10796	.12614	.15209	.17040	.18203	.19549	.20658	.22643	.22864
Jan. 8	- Feb. 5	.00522	.05258	.10009	.10787	.12602	.15198	.17029	.18191	.19538	.20645	.22630	.22851
Feb. 6	- Mar. 5	.00522	.05262	.10014	.10794	.12610	.15204	.17034	.18195	.19541	.20650	.22634	.22853
Mar. 6	- Apr. 8	.00524	.05268	.10023	.10804	.12622	.15216	.17046	.18206	.19552	.20660	.22644	.22863
Apr. 9	- May 6	.00524	.05274	.10033	.10815	.12634	.15226	.17055	.18213	.19559	.20668	.22652	.22869
May 7	- Jun. 5	.00524	.05275	.10035	.10818	.12637	.15228	.17054	.18211	.19557	.20662	.22644	.22861
Jun. 6	- Jul. 6	.00520	.05271	.10032	.10812	.12629	.15219	.17046	.18201	.19547	.20653	.22635	.22850
Jul. 7	- Aug. 5	.00518	.05274	.10041	.10819	.12636	.15225	.17050	.18202	.19548	.20651	.22632	.22844
Aug. 6	- Sep. 5	.00517	.05280	.10049	.10830	.12648	.15234	.17056	.18206	.19552	.20653	.22632	.22843
Sep. 6	- Oct. 7	.00516	.05281	.10053	.10833	.12650	.15235	.17057	.18204	.19550	.20651	.22629	.22838
Oct. 8	- Nov. 5	.00512	.05281	.10056	.10835	.12651	.15234	.17054	.18198	.19544	.20642	.22619	.22825
Nov. 6	- Dec. 5	.00509	.05278	.10055	.10831	.12646	.15229	.17047	.18190	.19536	.20630	.22607	.22811
Dec. 6, '85	- Jan. 6, '86	.00653	.05341	.10023	.10883	.12753	.15402	.17294	.18548	.19889	.21065	.23089	.23391
Jan. 7	- Feb. 5	.00619	.05328	.10050	.10863	.12711	.15377	.17272	.18515	.19862	.21019	.23057	.23343
Feb. 6	- Mar. 5	.00593	.05322	.10073	.10851	.12685	.15362	.17259	.18495	.19847	.20996	.23045	.23318
Mar. 6	- Apr. 7	.00554	.05307	.10098	.10824	.12636	.15329	.17230	.18454	.19812	.20949	.23013	.23268
Apr. 8	- May 5	.00519	.05297	.10128	.10806	.12598	.15306	.17211	.18424	.19789	.20915	.22994	.23232
May 6	- Jun. 5	.00505	.05295	.10139	.10798	.12583	.15298	.17205	.18415	.19783	.20910	.22997	.23228
Jun. 6	- Jul. 7	.00506	.05296	.10140	.10800	.12587	.15301	.17209	.18420	.19787	.20916	.23004	.23236
Jul. 8	- Aug. 5	.00487	.05293	.10156	.10790	.12567	.15289	.17202	.18407	.19778	.20909	.23006	.23229
Aug. 6	- Sep. 5	.00474	.05290	.10165	.10781	.12552	.15279	.17195	.18396	.19770	.20903	.23007	.23223
Sep. 6	- Oct. 6	.00450	.05285	.10183	.10769	.12528	.15263	.17183	.18378	.19757	.20890	.23004	.23210
Oct. 7	- Nov. 5	.00425	.05275	.10197	.10749	.12495	.15240	.17163	.18350	.19734	.20861	.22987	.23180
Nov. 6	- Dec. 5	.00406	.05271	.10211	.10738	.12475	.15226	.17153	.18336	.19723	.20854	.22989	.23174

(Continued)

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**1998 COST DEPLETION RATES
(For all unit owners, except corporations and
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June 28, 1983 distribution)
(Cumulative)**

For Unit <u>acquired of record</u> not		Month in which last 1998 distribution was received											
		1998											
<u>on/after</u>	<u>later than</u>	<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>
Dec. 6, '86 - Jan. 5, '87		.01561	.05547	.09163	.11266	.13652	.15882	.17678	.19210	.20383	.21882	.23503	.24254
Jan. 6 - Feb. 5		.01558	.05523	.09132	.11234	.13613	.15843	.17635	.19166	.20339	.21821	.23437	.24189
Feb. 6 - Mar. 5		.01567	.05495	.09069	.11186	.13567	.15792	.17581	.19120	.20290	.21775	.23382	.24145
Mar. 6 - Apr. 6		.01578	.05459	.08988	.11127	.13511	.15724	.17507	.19053	.20221	.21708	.23300	.24075
Apr. 7 - May 5		.01589	.05419	.08898	.11060	.13448	.15647	.17426	.18980	.20144	.21638	.23216	.24004
May 6 - Jun. 5		.01615	.05376	.08786	.10991	.13389	.15570	.17342	.18910	.20068	.21569	.23124	.23935
Jun. 6 - Jul. 6		.01639	.05365	.08734	.10976	.13386	.15552	.17318	.18894	.20047	.21551	.23090	.23915
Jul. 7 - Aug. 5		.01711	.05326	.08566	.10912	.13358	.15485	.17243	.18849	.19987	.21522	.23021	.23892
Aug. 6 - Sep. 8		.01798	.05297	.08393	.10863	.13355	.15437	.17186	.18826	.19948	.21520	.22973	.23898
Sep. 9 - Oct. 5		.01832	.05242	.08228	.10752	.13264	.15320	.17074	.18739	.19856	.21482	.22917	.23874
Oct. 6 - Nov. 5		.01886	.05205	.08072	.10676	.13220	.15242	.16997	.18690	.19797	.21476	.22883	.23880
Nov. 6 - Dec. 7		.01966	.05137	.07817	.10541	.13131	.15101	.16859	.18594	.19687	.21449	.22816	.23872
Dec. 8, '87 - Jan. 5, '88		.00871	.05777	.10543	.11605	.13620	.16269	.18195	.19493	.20809	.22066	.24110	.24457
Jan. 6 - Feb. 5		.00872	.05785	.10555	.11618	.13634	.16284	.18209	.19506	.20823	.22078	.24123	.24469
Feb. 6 - Mar. 7		.00876	.05795	.10570	.11638	.13656	.16305	.18230	.19526	.20842	.22096	.24140	.24486
Mar. 8 - Apr. 5		.00878	.05802	.10580	.11650	.13669	.16319	.18243	.19539	.20855	.22109	.24153	.24499
Apr. 6 - May 5		.00878	.05809	.10591	.11661	.13682	.16330	.18255	.19550	.20865	.22120	.24165	.24509
May 6 - Jun. 6		.00878	.05815	.10603	.11673	.13694	.16343	.18268	.19561	.20877	.22130	.24176	.24519
Jun. 7 - Jul. 6		.00881	.05825	.10615	.11688	.13712	.16361	.18286	.19580	.20895	.22150	.24196	.24539
Jul. 7 - Aug. 5		.00886	.05835	.10629	.11707	.13734	.16383	.18308	.19602	.20917	.22172	.24219	.24562
Aug. 6 - Sep. 6		.00892	.05846	.10644	.11727	.13757	.16406	.18330	.19625	.20939	.22192	.24237	.24582
Sep. 7 - Oct. 5		.00897	.05861	.10665	.11753	.13787	.16435	.18359	.19652	.20965	.22217	.24262	.24606
Oct. 6 - Nov. 7		.00901	.05872	.10681	.11773	.13810	.16458	.18381	.19674	.20986	.22237	.24281	.24625
Nov. 8 - Dec. 5		.00907	.05884	.10695	.11794	.13835	.16482	.18405	.19698	.21010	.22261	.24305	.24649
Dec. 6, '88 - Jan. 5, '89		.00886	.05765	.10476	.11589	.13622	.16228	.18137	.19426	.20736	.22016	.24030	.24381
Jan. 6 - Feb. 6		.00885	.05763	.10475	.11587	.13620	.16225	.18132	.19421	.20730	.22005	.24017	.24368
Feb. 7 - Mar. 6		.00886	.05761	.10470	.11585	.13618	.16221	.18126	.19413	.20722	.21995	.24004	.24355
Mar. 7 - Apr. 5		.00888	.05757	.10461	.11581	.13614	.16215	.18118	.19406	.20714	.21984	.23989	.24342
Apr. 6 - May 5		.00890	.05752	.10452	.11577	.13610	.16208	.18107	.19394	.20701	.21965	.23966	.24319
May 6 - Jun. 5		.00898	.05752	.10442	.11582	.13619	.16209	.18102	.19389	.20693	.21953	.23945	.24301
Jun. 6 - Jul. 5		.00899	.05749	.10437	.11580	.13617	.16205	.18095	.19382	.20685	.21940	.23929	.24285
Jul. 6 - Aug. 7		.00904	.05749	.10431	.11582	.13621	.16207	.18095	.19382	.20684	.21935	.23919	.24278
Aug. 8 - Sep. 5		.00907	.05748	.10428	.11583	.13623	.16208	.18093	.19381	.20682	.21929	.23911	.24271
Sep. 6 - Oct. 5		.00912	.05740	.10409	.11574	.13616	.16196	.18078	.19366	.20666	.21910	.23886	.24249
Oct. 6 - Nov. 6		.00924	.05739	.10393	.11575	.13622	.16196	.18074	.19366	.20663	.21904	.23872	.24242
Nov. 7 - Dec. 5		.00935	.05741	.10386	.11584	.13636	.16205	.18078	.19371	.20666	.21900	.23861	.24234
Dec. 6, '89 - Jan. 5, '90		.00591	.05637	.10625	.11315	.13180	.15938	.17916	.19149	.20520	.21773	.23944	.24175
Jan. 6 - Feb. 5		.00596	.05644	.10631	.11325	.13193	.15952	.17931	.19166	.20537	.21792	.23964	.24197
Feb. 6 - Mar. 5		.00598	.05648	.10634	.11330	.13200	.15958	.17939	.19175	.20545	.21804	.23976	.24210
Mar. 6 - Apr. 5		.00612	.05681	.10677	.11391	.13271	.16024	.18002	.19236	.20604	.21861	.24030	.24263

(Continued)

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1998 TAX INFORMATION**

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

For Unit acquired of record not on/after later than		Month in which last 1998 distribution was received											
		1998											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Apr. 6, '90 - May 7, '90		.00623	.05703	.10702	.11429	.13316	.16067	.18043	.19278	.20644	.21902	.24069	.24304
May 8 - Jun. 5		.00631	.05713	.10714	.11449	.13340	.16091	.18067	.19303	.20668	.21924	.24089	.24327
Jun. 6 - Jul. 5		.00636	.05720	.10721	.11461	.13355	.16106	.18081	.19319	.20683	.21939	.24103	.24342
Jul. 6 - Aug. 6		.00655	.05756	.10764	.11525	.13432	.16178	.18151	.19389	.20749	.22004	.24164	.24406
Aug. 7 - Sep. 5		.00675	.05795	.10813	.11598	.13517	.16259	.18228	.19466	.20823	.22072	.24228	.24472
Sep. 6 - Oct. 5		.00699	.05844	.10873	.11686	.13621	.16357	.18322	.19559	.20912	.22160	.24311	.24556
Oct. 6 - Nov. 5		.00719	.05885	.10923	.11759	.13708	.16440	.18403	.19641	.20991	.22240	.24388	.24636
Nov. 6 - Dec. 5		.00760	.05980	.11044	.11931	.13909	.16628	.18583	.19817	.21159	.22402	.24540	.24789
Dec. 6, '90 - Jan. 7, '91		.00289	.05332	.10443	.10769	.12458	.15296	.17297	.18464	.19886	.21095	.23348	.23475
Jan. 8 - Feb. 5		.00307	.05368	.10485	.10833	.12534	.15368	.17366	.18534	.19952	.21160	.23409	.23538
Feb. 6 - Mar. 5		.00318	.05390	.10513	.10874	.12582	.15413	.17409	.18576	.19992	.21199	.23445	.23575
Mar. 6 - Apr. 5		.00338	.05429	.10558	.10942	.12665	.15490	.17483	.18650	.20063	.21270	.23512	.23645
Apr. 6 - May 6		.00360	.05475	.10615	.11026	.12763	.15582	.17570	.18736	.20145	.21350	.23586	.23720
May 7 - Jun. 5		.00360	.05474	.10614	.11026	.12763	.15581	.17569	.18735	.20144	.21350	.23585	.23720
Jun. 6 - Jul. 5		.00361	.05474	.10613	.11026	.12764	.15582	.17569	.18735	.20144	.21348	.23583	.23718
Jul. 6 - Aug. 5		.00360	.05473	.10611	.11023	.12761	.15579	.17567	.18733	.20142	.21347	.23582	.23717
Aug. 6 - Sep. 5		.00360	.05472	.10609	.11022	.12759	.15577	.17565	.18731	.20140	.21345	.23580	.23715
Sep. 6 - Oct. 7		.00360	.05469	.10604	.11018	.12755	.15571	.17559	.18725	.20133	.21338	.23572	.23708
Oct. 8 - Nov. 5		.00360	.05468	.10601	.11015	.12752	.15569	.17556	.18722	.20130	.21336	.23569	.23705
Nov. 6 - Dec. 5		.00361	.05468	.10600	.11015	.12752	.15568	.17555	.18722	.20130	.21335	.23568	.23704
Dec. 6, '91 - Jan. 6, '92		.01401	.07252	.12587	.14151	.16548	.19191	.21135	.22431	.23680	.24978	.27068	.27417
Jan. 7 - Feb. 5		.01386	.07229	.12562	.14110	.16499	.19143	.21088	.22381	.23632	.24931	.27023	.27368
Feb. 6 - Mar. 5		.01384	.07224	.12554	.14099	.16487	.19131	.21076	.22369	.23621	.24923	.27016	.27361
Mar. 6 - Apr. 6		.01375	.07210	.12538	.14074	.16457	.19102	.21047	.22339	.23592	.24895	.26989	.27332
Apr. 7 - May 5		.01366	.07198	.12523	.14049	.16428	.19073	.21021	.22312	.23567	.24878	.26975	.27316
May 6 - Jun. 5		.01353	.07179	.12501	.14013	.16385	.19031	.20981	.22270	.23527	.24842	.26941	.27279
Jun. 6 - Jul. 6		.01358	.07206	.12542	.14064	.16442	.19082	.21026	.22308	.23563	.24874	.26968	.27301
Jul. 7 - Aug. 5		.01368	.07240	.12587	.14127	.16515	.19146	.21086	.22363	.23615	.24926	.27016	.27346
Aug. 6 - Sep. 7		.01379	.07278	.12638	.14195	.16594	.19216	.21150	.22421	.23671	.24982	.27066	.27393
Sep. 8 - Oct. 5		.01377	.07292	.12663	.14223	.16625	.19241	.21170	.22434	.23683	.24992	.27073	.27393
Oct. 6 - Nov. 5		.01403	.07362	.12755	.14350	.16773	.19375	.21296	.22552	.23795	.25101	.27173	.27490
Nov. 6 - Dec. 7		.01380	.07319	.12704	.14272	.16680	.19287	.21211	.22466	.23714	.25022	.27099	.27413
Dec. 8, '92 - Jan. 5 '93		.02026	.08749	.14513	.16869	.19729	.22143	.23938	.25145	.26274	.27510	.29432	.29774
Jan. 6 - Feb. 5		.01998	.08691	.14438	.16759	.19601	.22023	.23826	.25034	.26169	.27414	.29343	.29684
Feb. 6 - Mar. 5		.01982	.08645	.14375	.16673	.19503	.21934	.23744	.24959	.26098	.27350	.29288	.29631
Mar. 6 - Apr. 5		.01980	.08632	.14351	.16644	.19472	.21906	.23722	.24942	.26082	.27345	.29287	.29633
Apr. 6 - May 5		.01957	.08583	.14288	.16552	.19365	.21806	.23628	.24850	.25995	.27264	.29212	.29558
May 6 - Jun. 8		.01913	.08502	.14192	.16406	.19191	.21640	.23468	.24687	.25839	.27114	.29071	.29410
Jun. 9 - Jul. 6		.01880	.08445	.14124	.16302	.19067	.21521	.23353	.24571	.25728	.27008	.28971	.29305
Jul. 7 - Aug. 5		.01847	.08383	.14051	.16191	.18935	.21396	.23231	.24447	.25610	.26891	.28861	.29189

(Continued)

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(For all unit owners, except corporations and
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(Cumulative)**

For Unit <u>acquired of record</u> not <u>on/after</u> <u>later than</u>		Month in which last 1998 distribution was received											
		1998											
		<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>
Aug. 6, '93 - Sep. 7, '93		.01851	.08391	.14056	.16202	.18950	.21408	.23246	.24462	.25625	.26914	.28885	.29214
Sep. 8 - Oct. 5		.01826	.08337	.13986	.16099	.18830	.21297	.23142	.24361	.25529	.26826	.28804	.29133
Oct. 6 - Nov. 5		.01794	.08274	.13908	.15983	.18694	.21168	.23020	.24240	.25413	.26719	.28705	.29031
Nov. 6 - Dec. 6		.01786	.08248	.13868	.15931	.18636	.21115	.22973	.24198	.25374	.26691	.28683	.29012
Dec. 7, '93 - Jan. 5, '94		.00510	.05943	.11222	.11792	.13668	.16450	.18462	.19619	.21011	.22338	.24596	.24723
Jan. 6 - Feb. 7		.00513	.05944	.11219	.11792	.13669	.16453	.18466	.19626	.21018	.22349	.24609	.24738
Feb. 8 - Mar. 7		.00522	.05950	.11220	.11799	.13681	.16466	.18483	.19648	.21039	.22375	.24636	.24770
Mar. 8 - Apr. 5		.00526	.05951	.11216	.11798	.13682	.16468	.18487	.19656	.21047	.22389	.24651	.24788
Apr. 6 - May 5		.00529	.05950	.11209	.11793	.13678	.16465	.18488	.19660	.21051	.22397	.24661	.24801
May 6 - Jun. 6		.00536	.05951	.11203	.11791	.13678	.16469	.18495	.19673	.21064	.22417	.24683	.24828
Jun. 7 - Jul. 5		.00543	.05952	.11197	.11788	.13678	.16472	.18503	.19688	.21078	.22439	.24708	.24859
Jul. 6 - Aug. 5		.00548	.05952	.11190	.11785	.13678	.16474	.18510	.19700	.21090	.22457	.24729	.24885
Aug. 6 - Sep. 6		.00543	.05943	.11178	.11767	.13658	.16454	.18491	.19681	.21073	.22444	.24717	.24872
Sep. 7 - Oct. 5		.00538	.05935	.11168	.11752	.13640	.16436	.18474	.19662	.21055	.22427	.24701	.24855
Oct. 6 - Nov. 7		.00537	.05932	.11163	.11745	.13633	.16429	.18468	.19657	.21050	.22426	.24701	.24855
Nov. 8 - Dec. 5		.00542	.05935	.11160	.11745	.13636	.16433	.18476	.19669	.21062	.22447	.24724	.24882
Dec. 6, '94 - Jan. 5, '95		.00748	.06513	.11932	.12823	.14885	.17555	.19503	.20618	.21962	.23289	.25471	.25592
Jan. 6 - Feb. 6		.00750	.06513	.11928	.12820	.14884	.17554	.19505	.20622	.21966	.23301	.25484	.25607
Feb. 7 - Mar. 6		.00747	.06506	.11917	.12804	.14866	.17538	.19491	.20610	.21955	.23293	.25478	.25602
Mar. 7 - Apr. 5		.00749	.06503	.11907	.12795	.14858	.17531	.19488	.20611	.21956	.23303	.25490	.25617
Apr. 6 - May 5		.00752	.06499	.11897	.12785	.14849	.17524	.19485	.20613	.21958	.23312	.25503	.25633
May 6 - Jun. 5		.00753	.06494	.11885	.12771	.14835	.17513	.19478	.20610	.21956	.23318	.25511	.25644
Jun. 6 - Jul. 5		.00760	.06493	.11873	.12763	.14831	.17512	.19484	.20623	.21970	.23341	.25539	.25679
Jul. 6 - Aug. 7		.00767	.06494	.11867	.12760	.14830	.17515	.19491	.20635	.21982	.23360	.25560	.25705
Aug. 8 - Sep. 5		.00771	.06502	.11875	.12774	.14847	.17530	.19506	.20652	.21998	.23379	.25578	.25724
Sep. 6 - Oct. 5		.00797	.06543	.11917	.12844	.14934	.17613	.19590	.20741	.22083	.23469	.25666	.25819
Oct. 6 - Nov. 6		.00835	.06609	.11992	.12962	.15075	.17748	.19722	.20876	.22212	.23598	.25789	.25949
Nov. 7 - Dec. 5		.00880	.06686	.12074	.13092	.15235	.17900	.19876	.21038	.22367	.23768	.25956	.26126
Dec 6, '95 - Jan 5, '96		.00572	.06168	.11511	.12168	.14112	.16853	.18860	.19996	.21377	.22763	.25015	.25127
Jan 6 - Feb 5		.00601	.06220	.11570	.12259	.14223	.16958	.18963	.20101	.21478	.22864	.25112	.25229
Feb 6 - Mar 5		.00633	.06284	.11647	.12375	.14361	.17087	.19087	.20225	.21595	.22980	.25220	.25340
Mar 6 - Apr 5		.00675	.06360	.11736	.12511	.14523	.17241	.19236	.20376	.21740	.23124	.25357	.25484
Apr 6 - May 6		.00707	.06417	.11802	.12613	.14645	.17357	.19349	.20492	.21851	.23233	.25460	.25592
May 7 - Jun 5		.00724	.06444	.11832	.12663	.14705	.17415	.19405	.20551	.21907	.23288	.25511	.25647
Jun 6 - Jul 5		.00733	.06450	.11835	.12673	.14718	.17430	.19422	.20572	.21927	.23310	.25534	.25675
Jul 6 - Aug 5		.00742	.06453	.11830	.12674	.14723	.17437	.19434	.20591	.21945	.23333	.25560	.25707
Aug 6 - Sep 5		.00748	.06454	.11825	.12672	.14724	.17441	.19441	.20603	.21958	.23351	.25579	.25731
Sep 6 - Oct 7		.00760	.06460	.11823	.12679	.14736	.17457	.19463	.20633	.21987	.23388	.25620	.25779
Oct 8 - Nov 5		.00764	.06458	.11815	.12671	.14730	.17453	.19463	.20638	.21992	.23398	.25632	.25795
Nov 6 - Dec 5		.00775	.06462	.11810	.12674	.14737	.17464	.19480	.20663	.22017	.23430	.25667	.25837

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**LL&E ROYALTY TRUST
1998 TAX INFORMATION**

TABLE III

1998 COST DEPLETION AMOUNTS PER UNIT
(For corporations and nonresident aliens who received
Units in the June 28, 1983 distribution)
(Cumulative)

	Month in which last 1998 distribution was received											
	1998											
	<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	\$.00091	\$.00132	\$.00172	\$.00201	\$.00202	\$.00203	\$.00204	\$.00204	\$.00205	\$.00206	\$.00206

**LL&E ROYALTY TRUST
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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)

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands Louisiana	Total
Inception	- Sep. 6, '83	.00135	.05619	.00312	.00118	.00976	.07160
Sep. 7	- Oct. 5	.00136	.05622	.00312	.00119	.00977	.07166
Oct. 6	- Nov. 7	.00138	.05690	.00316	.00118	.00986	.07248
Nov. 8	- Dec. 5	.00138	.05730	.00318	.00118	.00992	.07296
Dec. 6, '83	- Jan. 5, '84	.00119	.05004	.00338	.00192	.00900	.06553
Jan. 6	- Feb. 6	.00119	.05058	.00342	.00193	.00913	.06625
Feb. 7	- Mar. 5	.00119	.05106	.00347	.00195	.00920	.06687
Mar. 6	- Apr. 5	.00119	.05154	.00350	.00196	.00927	.06746
Apr. 6	- May 7	.00122	.05232	.00356	.00200	.00938	.06848
May 8	- Jun. 5	.00126	.05306	.00362	.00201	.00948	.06943
Jun. 6	- Jul. 5	.00127	.05374	.00368	.00203	.00958	.07030
Jul. 6	- Aug. 6	.00128	.05460	.00375	.00207	.00977	.07147
Aug. 7	- Sep. 5	.00131	.05535	.00382	.00211	.00988	.07247
Sep. 6	- Oct. 5	.00134	.05608	.00387	.00212	.00998	.07339
Oct. 6	- Nov. 5	.00136	.05697	.00396	.00214	.01012	.07455
Nov. 6	- Dec. 5	.00138	.05773	.00403	.00215	.01025	.07554
Dec. 6, '84	- Jan. 7, '85	.00137	.05833	.00320	.00265	.01235	.07790
Jan. 8	- Feb. 5	.00138	.05926	.00322	.00267	.01252	.07905
Feb. 6	- Mar. 5	.00142	.05997	.00322	.00273	.01269	.08003
Mar. 6	- Apr. 8	.00144	.06079	.00326	.00279	.01283	.08111
Apr. 9	- May 6	.00149	.06185	.00327	.00287	.01303	.08251
May 7	- Jun. 5	.00149	.06286	.00328	.00294	.01327	.08384
Jun. 6	- Jul. 5	.00154	.06406	.00328	.00299	.01352	.08539
Jul. 6	- Aug. 5	.00156	.06547	.00327	.00308	.01375	.08713
Aug. 6	- Sep. 5	.00161	.06695	.00326	.00320	.01408	.08910
Sep. 6	- Oct. 7	.00164	.06816	.00326	.00327	.01430	.09063
Oct. 8	- Nov. 5	.00167	.06951	.00322	.00336	.01458	.09234
Nov. 6	- Dec. 5	.00168	.07083	.00322	.00342	.01483	.09398
Dec. 6, '85	- Jan. 6, '86	.00149	.06336	.00659	.00252	.01338	.08734
Jan. 7	- Feb. 5	.00156	.07018	.00679	.00259	.01366	.09478
Feb. 6	- Mar. 5	.00170	.07612	.00695	.00266	.01389	.10132
Mar. 6	- Apr. 7	.00190	.08525	.00713	.00273	.01420	.11121
Apr. 8	- May 5	.00215	.09589	.00736	.00283	.01452	.12275
May 6	- Jun. 5	.00236	.10103	.00751	.00288	.01473	.12851
Jun. 6	- Jul. 7	.00240	.10205	.00763	.00291	.01488	.12987
Jul. 8	- Aug. 5	.00268	.10853	.00775	.00295	.01500	.13691

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**LL&E ROYALTY TRUST
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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)

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands Louisiana	Total
Aug. 6	- Sep. 5	.00292	.11375	.00786	.00299	.01517	.14269
Sep. 6	- Oct. 6	.00329	.12245	.00796	.00304	.01529	.15203
Oct. 7	- Nov. 5	.00362	.13312	.00808	.00308	.01546	.16336
Nov. 6	- Dec. 5	.00409	.14241	.00818	.00313	.01561	.17342
Dec. 6, '86	- Jan. 5, '87	.00114	.03163	.03025	.01305	.03882	.11498
Jan. 6	- Feb. 5	.00092	.03211	.02871	.01219	.03938	.11339
Feb. 6	- Mar. 5	.00086	.03184	.02921	.01226	.04050	.11475
Mar. 6	- Apr. 6	.00079	.03158	.03167	.01333	.04228	.11974
Apr. 7	- May 5	.00076	.03113	.03371	.01418	.04409	.12397
May 6	- Jun. 5	.00063	.02992	.03537	.01477	.04597	.12677
Jun. 6	- Jul. 6	.00050	.02894	.03435	.01417	.04707	.12513
Jul. 7	- Aug. 5	.00040	.02530	.03586	.01461	.04929	.12557
Aug. 6	- Sep. 8	.00000	.02107	.03727	.01533	.05129	.12507
Sep. 9	- Oct. 5	.00056	.01871	.03871	.01532	.05346	.12687
Oct. 6	- Nov. 5	.00074	.01555	.03913	.01519	.05532	.12604
Nov. 6	- Dec. 7	.00111	.01171	.04501	.01769	.05836	.13403
Dec. 8, '87	- Jan 5, '88	.00436	.11312	.02908	.01327	.02286	.18276
Jan. 6	- Feb. 5	.00440	.11524	.02832	.01295	.02302	.18400
Feb. 6	- Mar. 7	.00452	.11820	.02975	.01369	.02362	.18985
Mar. 8	- Apr. 5	.00460	.12037	.02997	.01383	.02392	.19276
Apr. 6	- May 5	.00472	.12274	.03019	.01400	.02426	.19598
May 6	- Jun. 6	.00480	.12544	.03011	.01402	.02455	.19899
Jun. 7	- Jul. 6	.00499	.12864	.03174	.01482	.02516	.20543
Jul. 7	- Aug. 5	.00508	.13100	.03226	.01511	.02555	.20908
Aug. 6	- Sep. 6	.00516	.13395	.03330	.01565	.02606	.21420
Sep. 7	- Oct. 5	.00524	.13682	.03356	.01589	.02643	.21802
Oct. 6	- Nov. 7	.00541	.14009	.03539	.01686	.02707	.22491
Nov. 8	- Dec. 5	.00533	.14028	.03337	.01595	.02689	.22189
Dec. 6, '88	- Jan. 5, '89	.00572	.13736	.02958	.01315	.03237	.21858
Jan. 6	- Feb. 6	.00557	.13788	.02781	.01256	.03228	.21643
Feb. 7	- Mar. 6	.00567	.14027	.03008	.01348	.03333	.22324
Mar. 7	- Apr. 5	.00567	.14194	.03167	.01408	.03422	.22804
Apr. 6	- May 5	.00590	.14610	.03791	.01647	.03641	.24348
May 6	- Jun. 5	.00617	.15065	.04497	.01925	.03927	.26125
Jun. 6	- Jul. 5	.00587	.15048	.04070	.01778	.03885	.25445
Jul. 6	- Aug. 7	.00575	.15136	.04023	.01769	.03941	.25518

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**LL&E ROYALTY TRUST
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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)

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands Louisiana	Total
Aug. 8	- Sep. 5	.00550	.15171	.03704	.01659	.03926	.25071
Sep. 6	- Oct. 5	.00564	.15512	.04175	.01836	.04148	.26312
Oct. 6	- Nov. 6	.00571	.15754	.04664	.02017	.04362	.27461
Nov. 7	- Dec. 5	.00556	.15832	.04768	.02068	.04474	.27794
Dec. 6, '89	- Jan. 5, '90	.01133	.23653	.03820	.01306	.02421	.32353
Jan. 6	- Feb. 5	.01132	.23674	.03756	.01286	.02407	.32274
Feb. 6	- Mar. 5	.01126	.23580	.03544	.01227	.02367	.31861
Mar. 6	- Apr. 5	.01137	.23726	.03591	.01293	.02381	.32145
Apr. 6	- May 7	.01141	.23761	.03597	.01320	.02387	.32223
May 8	- Jun. 5	.01141	.23932	.03761	.01371	.02417	.32640
Jun. 6	- Jul. 5	.01109	.23675	.03386	.01273	.02348	.31805
Jul. 6	- Aug. 6	.01095	.23579	.03283	.01291	.02327	.31587
Aug. 7	- Sep. 5	.01086	.23705	.03378	.01372	.02346	.31900
Sep. 6	- Oct. 5	.01159	.24452	.04216	.01672	.02516	.34037
Oct. 6	- Nov. 5	.01226	.25132	.04913	.01914	.02647	.35861
Nov. 6	- Dec. 5	.01312	.26052	.05878	.02321	.02837	.38439
Dec. 6, '90	- Jan. 7, '91	.01979	.38240	.03953	.00631	.01935	.46741
Jan. 8	- Feb. 5	.01894	.37530	.03550	.00657	.01852	.45485
Feb. 6	- Mar. 5	.01749	.36310	.02807	.00633	.01702	.43202
Mar. 6	- Apr. 5	.01690	.35739	.02493	.00681	.01644	.42248
Apr. 6	- May 6	.01668	.35552	.02404	.00772	.01622	.42019
May 7	- Jun. 5	.01639	.35298	.02246	.00760	.01599	.41543
Jun. 6	- Jul. 5	.01596	.34982	.02052	.00746	.01566	.40942
Jul. 6	- Aug. 5	.01548	.34550	.01790	.00720	.01516	.40124
Aug. 6	- Sep. 5	.01548	.34545	.01786	.00720	.01525	.40124
Sep. 6	- Oct. 7	.01550	.34581	.01806	.00722	.01557	.40216
Oct. 8	- Nov. 5	.01549	.34560	.01794	.00721	.01568	.40192
Nov. 6	- Dec. 5	.01552	.34596	.01821	.00724	.01581	.40274
Dec. 6, '91	- Jan. 6, '92	.01036	.19767	.03984	.02944	.01188	.28928
Jan. 7	- Feb. 5	.01117	.20512	.05091	.03120	.01276	.31154
Feb. 6	- Mar. 5	.01105	.20344	.04636	.03046	.01257	.30414
Mar. 6	- Apr. 6	.01125	.20551	.04749	.03065	.01276	.30795
Apr. 7	- May 5	.01133	.20462	.04188	.02976	.01243	.30016
May 6	- Jun. 5	.01171	.20767	.04348	.03001	.01263	.30568
Jun. 6	- Jul. 6	.01223	.21343	.04821	.03185	.01307	.31909
Jul. 7	- Aug. 5	.01258	.21548	.04916	.03297	.01328	.32380

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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)

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands Louisiana	Total
Aug. 6	- Sep. 7	.01310	.21954	.05199	.03461	.01364	.33328
Sep. 8	- Oct. 5	.01349	.22410	.05157	.03563	.01381	.33898
Oct. 6	- Nov. 5	.01397	.22783	.05477	.03794	.01419	.34916
Nov. 6	- Dec. 7	.01440	.23359	.05580	.03804	.01445	.35676
Dec. 8, '92	- Jan. 5, '93	.01211	.19519	.05589	.06123	.00942	.33395
Jan. 6	- Feb. 5	.01249	.19862	.05337	.06058	.00956	.33471
Feb. 6	- Mar. 5	.01278	.20217	.05422	.06055	.00974	.33955
Mar. 6	- Apr. 5	.01308	.20247	.05338	.06023	.00992	.33916
Apr. 6	- May 5	.01343	.20635	.05323	.06008	.01009	.34325
May 6	- Jun. 8	.01401	.21255	.05141	.05968	.01032	.34803
Jun. 9	- Jul. 6	.01454	.21754	.05194	.05979	.01057	.35444
Jul. 7	- Aug. 5	.01491	.22277	.05056	.05949	.01080	.35858
Aug. 6	- Sep. 7	.01551	.22582	.05292	.06083	.01113	.36628
Sep. 8	- Oct. 5	.01609	.23139	.05582	.06127	.01149	.37614
Oct. 6	- Nov. 5	.01681	.23767	.05685	.06141	.01181	.38464
Nov. 6	- Dec. 6	.01730	.23990	.05646	.06114	.01206	.38694
Dec. 7, '93	- Jan. 5, '94	.03213	.47657	.03230	.02172	.00886	.57161
Jan. 6	- Feb. 7	.03243	.47822	.03290	.02170	.00897	.57425
Feb. 8	- Mar. 7	.03258	.47878	.03419	.02173	.00913	.57644
Mar. 8	- Apr. 5	.03305	.48180	.03536	.02179	.00932	.58135
Apr. 6	- May 5	.03348	.48522	.03651	.02180	.00951	.58656
May 6	- Jun. 6	.03410	.49113	.03909	.02196	.00978	.59610
Jun. 7	- Jul. 5	.03487	.49846	.04216	.02215	.00998	.60767
Jul. 6	- Aug. 5	.03546	.50331	.04345	.02211	.01016	.61454
Aug. 6	- Sep. 6	.03613	.50933	.04264	.02196	.01039	.62049
Sep. 7	- Oct. 5	.03650	.51358	.04068	.02166	.01051	.62296
Oct. 6	- Nov. 7	.03697	.51619	.03948	.02148	.01068	.62482
Nov. 8	- Dec. 5	.03763	.51860	.04065	.02148	.01088	.62926
Dec. 6, '94	- Jan. 5, '95	.03903	.51886	.03108	.04732	.01207	.64836
Jan. 6	- Feb. 6	.03954	.51963	.03155	.04728	.01222	.65022
Feb. 7	- Mar. 6	.04009	.52357	.03192	.04729	.01238	.65525
Mar. 7	- Apr. 5	.04081	.52705	.03410	.04776	.01264	.66236
Apr. 6	- May 5	.04154	.53109	.03635	.04823	.01291	.67012
May 6	- Jun. 5	.04230	.53544	.03777	.04839	.01312	.67702
Jun. 6	- Jul. 5	.04309	.54030	.04079	.04877	.01338	.68633
Jul. 6	- Aug. 7	.04350	.54190	.04166	.04848	.01358	.68912

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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)

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
Aug. 8	- Sep. 5	.04388	.54396	.04110	.04855	.01371	.69120
Sep. 6	- Oct. 5	.04431	.54517	.04296	.05002	.01392	.69638
Oct. 6	- Nov. 6	.04436	.54554	.04618	.05298	.01417	.70323
Nov. 7	- Dec. 5	.04583	.54849	.05155	.05682	.01446	.71715
Dec. 6, '95	- Jan. 5, '96	.05228	.65390	.03818	.04060	.00870	.79366
Jan 6	- Feb 5	.05270	.65682	.04115	.04330	.00882	.80279
Feb 6	- Mar 5	.05298	.65921	.04264	.04632	.00898	.81013
Mar 6	- Apr 5	.05321	.66073	.04453	.04953	.00908	.81708
Apr 6	- May 6	.05340	.66420	.04659	.05217	.00918	.82554
May 7	- Jun 5	.05348	.66850	.04795	.05359	.00931	.83283
Jun 6	- Jul 5	.05355	.67073	.04874	.05360	.00942	.83604
Jul 6	- Aug 5	.05386	.67329	.05033	.05342	.00958	.84048
Aug 6	- Sep 5	.05426	.67570	.05158	.05325	.00969	.84448
Sep 6	- Oct 7	.05471	.67803	.05463	.05327	.00980	.85044
Oct 8	- Nov 5	.05533	.68275	.05617	.05323	.00990	.85738
Nov 6	- Dec 5	.05578	.68662	.05945	.05328	.01003	.86516
Dec. 6, '96	- Jan. 6, '97	.05826	.73039	.04084	.06251	.00533	.89733
Jan 6	- Feb 5	.05892	.73705	.04428	.06696	.00549	.91270
Feb 6	- Mar 5	.05893	.73819	.04703	.06857	.00559	.91831
Mar 6	- Apr 7	.05923	.73918	.04815	.06831	.00569	.92056
Apr 8	- May 5	.05948	.74130	.04838	.06784	.00574	.92274
May 6	- Jun 5	.05974	.74344	.05037	.06777	.00582	.92714
Jun 6	- Jul 7	.06007	.74543	.05342	.06953	.00589	.93434
Jul 8	- Aug 5	.06042	.74677	.05595	.07144	.00596	.94054
Aug 6	- Sep 5	.06054	.75011	.05894	.07253	.00604	.94816
Sep 6	- Oct 6	.06054	.75235	.06354	.07573	.00610	.95826
Oct 7	- Nov 5	.06064	.75610	.06864	.07988	.00617	.97143
Nov 6	- Dec 5	.06074	.75879	.07608	.08588	.00624	.98773
Dec 6, '97	- Dec 7, 98	.01855	.26396	.46312	.21777	.03660	1.00000

**LL&E ROYALTY TRUST
1998 TAX INFORMATION**

TABLE V

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

For Unit acquired of record		Month in which last 1998 distribution was received											
		1998											
on/after	not later than	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Inception	- Jan. 5, '87	.17112	.15128	.15118	.15223	.12363	.09814	.08039	.06303	.04666	.04267	.04264	.04488
Jan. 6	- Feb. 5	.19304	.17320	.17310	.17415	.14555	.12006	.10231	.08495	.06858	.06459	.06456	.06680
Feb. 6	- Mar. 5	.20274	.18290	.18280	.18385	.15525	.12976	.11201	.09465	.07828	.07429	.07426	.07650
Mar. 6	- Apr. 6	.16381	.14397	.14387	.14492	.11632	.09083	.07308	.05572	.03935	.03536	.03533	.03757
Apr. 7	- May 5	.14126	.12142	.12132	.12237	.09377	.06828	.05053	.03317	.01680	.01281	.01278	.01502
May 6	- Jun. 5	.12019	.10035	.10025	.10130	.07270	.04721	.02946	.01210	(.00427)	(.00826)	(.00829)	(.00605)
Jun. 6	- Jul. 6	.11754	.09770	.09760	.09865	.07005	.04456	.02681	.00945	(.00692)	(.01091)	(.01094)	(.00870)
Jul. 7	- Aug. 5	.09817	.07833	.07823	.07928	.05068	.02519	.00744	(.00992)	(.02629)	(.03028)	(.03031)	(.02807)
Aug. 6	- Sep. 8	.10271	.08287	.08277	.08382	.05522	.02973	.01198	(.00538)	(.02175)	(.02574)	(.02577)	(.02353)
Sep. 9	- Oct. 5	.09461	.07477	.07467	.07572	.04712	.02163	.00388	(.01348)	(.02985)	(.03384)	(.03387)	(.03163)
Oct. 6	- Nov. 5	.11863	.09879	.09869	.09974	.07114	.04565	.02790	.01054	(.00583)	(.00982)	(.00985)	(.00761)
Nov. 6	- Dec. 7	.13557	.11573	.11563	.11668	.08808	.06259	.04484	.02748	.01111	.00712	.00709	.00933
Dec. 8, '87	- Jan 5, '88	.17084	.15100	.15090	.15195	.12335	.09786	.08011	.06275	.04638	.04239	.04236	.04460
Jan. 6	- Feb. 5	.17379	.15395	.15385	.15490	.12630	.10081	.08306	.06570	.04933	.04534	.04531	.04755
Feb. 6	- Mar. 7	.15151	.13167	.13157	.13262	.10402	.07853	.06078	.04342	.02705	.02306	.02303	.02527
Mar. 8	- Apr. 5	.13829	.11845	.11835	.11940	.09080	.06531	.04756	.03020	.01383	.00984	.00981	.01205
Apr. 6	- May 5	.14507	.12523	.12513	.12618	.09758	.07209	.05434	.03698	.02061	.01662	.01659	.01883
May 6	- Jun. 6	.15689	.13705	.13695	.13800	.10940	.08391	.06616	.04880	.03243	.02844	.02841	.03065
Jun. 7	- Jul. 6	.13408	.11424	.11414	.11519	.08659	.06110	.04335	.02599	.00962	.00563	.00560	.00784
Jul. 7	- Aug. 5	.12847	.10863	.10853	.10958	.08098	.05549	.03774	.02038	.00401	.00002	(.00001)	.00223
Aug. 6	- Sep. 6	.12157	.10173	.10163	.10268	.07408	.04859	.03084	.01348	(.00289)	(.00688)	(.00691)	(.00467)
Sep. 7	- Oct. 5	.12632	.10648	.10638	.10743	.07883	.05334	.03559	.01823	.00186	(.00213)	(.00216)	.00008
Oct. 6	- Nov. 7	.11957	.09973	.09963	.10068	.07208	.04659	.02884	.01148	(.00489)	(.00888)	(.00891)	(.00667)
Nov. 8	- Dec. 5	.15867	.13883	.13873	.13978	.11118	.08569	.06794	.05058	.03421	.03022	.03019	.03243
Dec. 6, '88	- Jan. 5, '89	.18417	.16433	.16423	.16528	.13668	.11119	.09344	.07608	.05971	.05572	.05569	.05793
Jan. 6	- Feb. 6	.21377	.19393	.19383	.19488	.16628	.14079	.12304	.10568	.08931	.08532	.08529	.08753
Feb. 7	- Mar. 6	.18733	.16749	.16739	.16844	.13984	.11435	.09660	.07924	.06287	.05888	.05885	.06109
Mar. 7	- Apr. 5	.17428	.15444	.15434	.15539	.12679	.10130	.08355	.06619	.04982	.04583	.04580	.04804
Apr. 6	- May 5	.13570	.11586	.11576	.11681	.08821	.06272	.04497	.02761	.01124	.00725	.00722	.00946
May 6	- Jun. 5	.08518	.06534	.06524	.06629	.03769	.01220	(.00555)	(.02291)	(.03928)	(.04327)	(.04330)	(.04106)
Jun. 6	- Jul. 5	.07262	.05278	.05268	.05373	.02513	(.00036)	(.01811)	(.03547)	(.05184)	(.05583)	(.05586)	(.05362)
Jul. 6	- Aug. 7	.07640	.05656	.05646	.05751	.02891	.00342	(.01433)	(.03169)	(.04806)	(.05205)	(.05208)	(.04984)
Aug. 8	- Sep. 5	.11950	.09966	.09956	.10061	.07201	.04652	.02877	.01141	(.00496)	(.00895)	(.00898)	(.00674)
Sep. 6	- Oct. 5	.08352	.06368	.06358	.06463	.03603	.01054	(.00721)	(.02457)	(.04094)	(.04493)	(.04496)	(.04272)
Oct. 6	- Nov. 6	.06507	.04523	.04513	.04618	.01758	(.00791)	(.02566)	(.04302)	(.05939)	(.06338)	(.06341)	(.06117)
Nov. 7	- Dec. 5	.05261	.03277	.03267	.03372	.00512	(.02037)	(.03812)	(.05548)	(.07185)	(.07584)	(.07587)	(.07363)

() 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
1998 TAX INFORMATION**

TABLE V

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

For Unit acquired of record		Month in which last 1998 distribution was received											
not	1998												
on/after	later than	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '89	- Jan. 5, '90	.06342	.04358	.04348	.04453	.01593	(.00956)	(.02731)	(.04467)	(.06104)	(.06503)	(.06506)	(.06282)
Jan. 6.	- Feb. 5	.06756	.04772	.04762	.04867	.02007	(.00542)	(.02317)	(.04053)	(.05690)	(.06089)	(.06092)	(.05868)
Feb. 6	- Mar. 5	.08430	.06446	.06436	.06541	.03681	.01132	(.00643)	(.02379)	(.04016)	(.04415)	(.04418)	(.04194)
Mar. 6	- Apr. 5	.07843	.05859	.05849	.05954	.03094	.00545	(.01230)	(.02966)	(.04603)	(.05002)	(.05005)	(.04781)
Apr. 6	- May 7	.08358	.06374	.06364	.06469	.03609	.01060	(.00715)	(.02451)	(.04088)	(.04487)	(.04490)	(.04266)
May 8	- Jun. 5	.06666	.04682	.04672	.04777	.01917	(.00632)	(.02407)	(.04143)	(.05780)	(.06179)	(.06182)	(.05958)
Jun. 6	- Jul. 5	.09884	.07900	.07890	.07995	.05135	.02586	.00811	(.00925)	(.02562)	(.02961)	(.02964)	(.02740)
Jul. 6	- Aug. 6	.09715	.07731	.07721	.07826	.04966	.02417	.00642	(.01094)	(.02731)	(.03130)	(.03133)	(.02909)
Aug. 7	- Sep. 5	.07903	.05919	.05909	.06014	.03154	.00605	(.01170)	(.02906)	(.04543)	(.04942)	(.04945)	(.04721)
Sep. 6	- Oct. 5	.00327	(.01657)	(.01667)	(.01562)	(.04422)	(.06971)	(.08746)	(.10482)	(.12119)	(.12518)	(.12521)	(.12297)
Oct. 6	- Nov. 5	(.06572)	(.08556)	(.08566)	(.08461)	(.11321)	(.13870)	(.15645)	(.17381)	(.19018)	(.19417)	(.19420)	(.19196)
Nov. 6	- Dec. 5	(.13913)	(.15897)	(.15907)	(.15802)	(.18662)	(.21211)	(.22986)	(.24722)	(.26359)	(.26758)	(.26761)	(.26537)
Dec. 6, '90	- Jan. 7, '91	(.15406)	(.17390)	(.17400)	(.17295)	(.20155)	(.22704)	(.24479)	(.26215)	(.27852)	(.28251)	(.28254)	(.28030)
Jan. 8	- Feb. 5	(.10522)	(.12506)	(.12516)	(.12411)	(.15271)	(.17820)	(.19595)	(.21331)	(.22968)	(.23367)	(.23370)	(.23146)
Feb. 6	- Mar. 5	(.00740)	(.02724)	(.02734)	(.02629)	(.05489)	(.08038)	(.09813)	(.11549)	(.13186)	(.13585)	(.13588)	(.13364)
Mar. 6	- Apr. 5	.04961	.02977	.02967	.03072	.00212	(.02337)	(.04112)	(.05848)	(.07485)	(.07884)	(.07887)	(.07663)
Apr. 6	- May 6	.06888	.04904	.04894	.04999	.02139	(.00410)	(.02185)	(.03921)	(.05558)	(.05957)	(.05960)	(.05736)
May 7	- Jun. 5	.09250	.07266	.07256	.07361	.04501	.01952	.00177	(.01559)	(.03196)	(.03595)	(.03598)	(.03374)
Jun. 6	- Jul. 5	.13437	.11453	.11443	.11548	.08688	.06139	.04364	.02628	.00991	.00592	.00589	.00813
Jul. 6	- Aug. 5	.16511	.14527	.14517	.14622	.11762	.09213	.07438	.05702	.04065	.03666	.03663	.03887
Aug. 6	- Sep. 5	.16501	.14517	.14507	.14612	.11752	.09203	.07428	.05692	.04055	.03656	.03653	.03877
Sep. 6	- Oct. 7	.16109	.14125	.14115	.14220	.11360	.08811	.07036	.05300	.03663	.03264	.03261	.03485
Oct. 8	- Nov. 5	.16225	.14241	.14231	.14336	.11476	.08927	.07152	.05416	.03779	.03380	.03377	.03601
Nov. 6	- Dec. 5	.16039	.14055	.14045	.14150	.11290	.08741	.06966	.05230	.03593	.03194	.03191	.03415
Dec. 6, '91	- Jan. 6, '92	.15368	.13384	.13374	.13479	.10619	.08070	.06295	.04559	.02922	.02523	.02520	.02744
Jan. 7	- Feb. 5	.09666	.07682	.07672	.07777	.04917	.02368	.00593	(.01143)	(.02780)	(.03179)	(.03182)	(.02958)
Feb. 6	- Mar. 5	.09507	.07523	.07513	.07618	.04758	.02209	.00434	(.01302)	(.02939)	(.03338)	(.03341)	(.03117)
Mar. 6	- Apr. 6	.09468	.07484	.07474	.07579	.04719	.02170	.00395	(.01341)	(.02978)	(.03377)	(.03380)	(.03156)
Apr. 7	- May 5	.13656	.11672	.11662	.11767	.08907	.06358	.04583	.02847	.01210	.00811	.00808	.01032
May 6	- Jun. 5	.11892	.09908	.09898	.10003	.07143	.04594	.02819	.01083	(.00554)	(.00953)	(.00956)	(.00732)
Jun. 6	- Jul. 6	.07985	.06001	.05991	.06096	.03236	.00687	(.01088)	(.02824)	(.04461)	(.04860)	(.04863)	(.04639)
Jul. 7	- Aug. 5	.06855	.04871	.04861	.04966	.02106	(.00443)	(.02218)	(.03954)	(.05591)	(.05990)	(.05993)	(.05769)
Aug. 6	- Sep. 7	.04110	.02126	.02116	.02221	(.00639)	(.03188)	(.04963)	(.06699)	(.08336)	(.08735)	(.08738)	(.08514)
Sep. 8	- Oct. 5	.04314	.02330	.02320	.02425	(.00435)	(.02984)	(.04759)	(.06495)	(.08132)	(.08531)	(.08534)	(.08310)
Oct. 6	- Nov. 5	.01906	(.00078)	(.00088)	.00017	(.02843)	(.05392)	(.07167)	(.08903)	(.10540)	(.10939)	(.10942)	(.10718)
Nov. 6	- Dec. 7	.01288	(.00696)	(.00706)	(.00601)	(.03461)	(.06010)	(.07785)	(.09521)	(.11158)	(.11557)	(.11560)	(.11336)

() 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
1998 TAX INFORMATION**

TABLE V

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

For Unit acquired of record		Month in which last 1998 distribution was received											
not		1998											
on/after	later than	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 8, '92	- Jan. 5 '93	.03883	.01899	.01889	.01994	(.00866)	(.03415)	(.05190)	(.06926)	(.08563)	(.08962)	(.08965)	(.08741)
Jan. 6	- Feb. 5	.04704	.02720	.02710	.02815	(.00045)	(.02594)	(.04369)	(.06105)	(.07742)	(.08141)	(.08144)	(.07920)
Feb. 6	- Mar. 5	.04707	.02723	.02713	.02818	(.00042)	(.02591)	(.04366)	(.06102)	(.07739)	(.08138)	(.08141)	(.07917)
Mar. 6	- Apr. 5	.04670	.02686	.02676	.02781	(.00079)	(.02628)	(.04403)	(.06139)	(.07776)	(.08175)	(.08178)	(.07954)
Apr. 6	- May 5	.04947	.02963	.02953	.03058	.00198	(.02351)	(.04126)	(.05862)	(.07499)	(.07898)	(.07901)	(.07677)
May 6	- Jun. 8	.07199	.05215	.05205	.05310	.02450	(.00099)	(.01874)	(.03610)	(.05247)	(.05646)	(.05649)	(.05425)
Jun. 9	- Jul. 6	.07548	.05564	.05554	.05659	.02799	.00250	(.01525)	(.03261)	(.04898)	(.05297)	(.05300)	(.05076)
Jul. 7	- Aug. 5	.09151	.07167	.07157	.07262	.04402	.01853	.00078	(.01658)	(.03295)	(.03694)	(.03697)	(.03473)
Aug. 6	- Sep. 7	.07892	.05908	.05898	.06003	.03143	.00594	(.01181)	(.02917)	(.04554)	(.04953)	(.04956)	(.04732)
Sep. 8	- Oct. 5	.05760	.03776	.03766	.03871	.01011	(.01538)	(.03313)	(.05049)	(.06686)	(.07085)	(.07088)	(.06864)
Oct. 6	- Nov. 5	.04619	.02635	.02625	.02730	(.00130)	(.02679)	(.04454)	(.06190)	(.07827)	(.08226)	(.08229)	(.08005)
Nov. 6	- Dec. 6	.05555	.03571	.03561	.03666	.00806	(.01743)	(.03518)	(.05254)	(.06891)	(.07290)	(.07293)	(.07069)
Dec. 7, '93	- Jan. 5, '94	.05832	.03848	.03838	.03943	.01083	(.01466)	(.03241)	(.04977)	(.06614)	(.07013)	(.07016)	(.06792)
Jan. 6	- Feb. 7	.06108	.04124	.04114	.04219	.01359	(.01190)	(.02965)	(.04701)	(.06338)	(.06737)	(.06740)	(.06516)
Feb. 8	- Mar. 7	.05553	.03569	.03559	.03664	.00804	(.01745)	(.03520)	(.05256)	(.06893)	(.07292)	(.07295)	(.07071)
Mar. 8	- Apr. 5	.05467	.03483	.03473	.03578	.00718	(.01831)	(.03606)	(.05342)	(.06979)	(.07378)	(.07381)	(.07157)
Apr. 6	- May 5	.04581	.02597	.02587	.02692	(.00168)	(.02717)	(.04492)	(.06228)	(.07865)	(.08264)	(.08267)	(.08043)
May 6	- Jun. 6	.01828	(.00156)	(.00166)	(.00061)	(.02921)	(.05470)	(.07245)	(.08981)	(.10618)	(.11017)	(.11020)	(.10796)
Jun. 7	- Jul. 5	(.01486)	(.03470)	(.03480)	(.03375)	(.06235)	(.08784)	(.10559)	(.12295)	(.13932)	(.14331)	(.14334)	(.14110)
Jul. 6	- Aug. 5	(.02911)	(.04895)	(.04905)	(.04800)	(.07660)	(.10209)	(.11984)	(.13720)	(.15357)	(.15756)	(.15759)	(.15535)
Aug. 6	- Sep. 6	.00194	(.01790)	(.01800)	(.01695)	(.04555)	(.07104)	(.08879)	(.10615)	(.12252)	(.12651)	(.12654)	(.12430)
Sep. 7	- Oct. 5	.05436	.03452	.03442	.03547	.00687	(.01862)	(.03637)	(.05373)	(.07010)	(.07409)	(.07412)	(.07188)
Oct. 6	- Nov. 7	.09105	.07121	.07111	.07216	.04356	.01807	.00032	(.01704)	(.03341)	(.03740)	(.03743)	(.03519)
Nov. 8	- Dec. 5	.09582	.07598	.07588	.07693	.04833	.02284	.00509	(.01227)	(.02864)	(.03263)	(.03266)	(.03042)
Dec. 6, '94	- Jan. 5, '95	.10541	.08557	.08547	.08652	.05792	.03243	.01468	(.00268)	(.01905)	(.02304)	(.02307)	(.02083)
Jan. 6	- Feb. 6	.10735	.08751	.08741	.08846	.05986	.03437	.01662	(.00074)	(.01711)	(.02110)	(.02113)	(.01889)
Feb. 7	- Mar. 6	.11461	.09477	.09467	.09572	.06712	.04163	.02388	.00652	(.00985)	(.01384)	(.01387)	(.01163)
Mar. 7	- Apr. 5	.09382	.07398	.07388	.07493	.04633	.02084	.00309	(.01427)	(.03064)	(.03463)	(.03466)	(.03242)
Apr. 6	- May 5	.07321	.05337	.05327	.05432	.02572	.00023	(.01752)	(.03488)	(.05125)	(.05524)	(.05527)	(.05303)
May 6	- Jun. 5	.06200	.04216	.04206	.04311	.01451	(.01098)	(.02873)	(.04609)	(.06246)	(.06645)	(.06648)	(.06424)
Jun. 6	- Jul. 5	.04230	.02246	.02236	.02341	(.00519)	(.03068)	(.04843)	(.06579)	(.08216)	(.08615)	(.08618)	(.08394)
Jul. 6	- Aug. 7	.05055	.03071	.03061	.03166	.00306	(.02243)	(.04018)	(.05754)	(.07391)	(.07790)	(.07793)	(.07569)
Aug. 8	- Sep. 5	.06695	.04711	.04701	.04806	.01946	(.00603)	(.02378)	(.04114)	(.05751)	(.06150)	(.06153)	(.05929)
Sep. 6	- Oct. 5	.07647	.05663	.05653	.05758	.02898	.00349	(.01426)	(.03162)	(.04799)	(.05198)	(.05201)	(.04977)
Oct. 6	- Nov. 6	.06297	.04313	.04303	.04408	.01548	(.01001)	(.02776)	(.04512)	(.06149)	(.06548)	(.06551)	(.06327)
Nov. 7	- Dec. 5	.01797	(.00187)	(.00197)	(.00092)	(.02952)	(.05501)	(.07276)	(.09012)	(.10649)	(.11048)	(.11051)	(.10827)

() 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
1998 TAX INFORMATION**

TABLE V

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

For Unit acquired of record		Month in which last 1998 distribution was received											
not on/after	later than	1998											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec 6, '95	- Jan 5, '96	(.02023)	(.04007)	(.04017)	(.03912)	(.06772)	(.09321)	(.11096)	(.12832)	(.14469)	(.14868)	(.14871)	(.14647)
Jan 6	- Feb 5	(.07255)	(.09239)	(.09249)	(.09144)	(.12004)	(.14553)	(.16328)	(.18064)	(.19701)	(.20100)	(.20103)	(.19879)
Feb 6	- Mar 5	(.09538)	(.11522)	(.11532)	(.11427)	(.14287)	(.16836)	(.18611)	(.20347)	(.21984)	(.22383)	(.22386)	(.22162)
Mar 6	- Apr 5	(.11240)	(.13224)	(.13234)	(.13129)	(.15989)	(.18538)	(.20313)	(.22049)	(.23686)	(.24085)	(.24088)	(.23864)
Apr 6	- May 6	(.11079)	(.13063)	(.13073)	(.12968)	(.15828)	(.18377)	(.20152)	(.21888)	(.23525)	(.23924)	(.23927)	(.23703)
May 7	- Jun 5	(.09695)	(.11679)	(.11689)	(.11584)	(.14444)	(.16993)	(.18768)	(.20504)	(.22141)	(.22540)	(.22543)	(.22319)
Jun 6	- Jul 5	(.04759)	(.06743)	(.06753)	(.06648)	(.09508)	(.12057)	(.13832)	(.15568)	(.17205)	(.17604)	(.17607)	(.17383)
Jul 6	- Aug 5	(.00879)	(.02863)	(.02873)	(.02768)	(.05628)	(.08177)	(.09952)	(.11688)	(.13325)	(.13724)	(.13727)	(.13503)
Aug 6	- Sep 5	.02127	.00143	.00133	.00238	(.02622)	(.05171)	(.06946)	(.08682)	(.10319)	(.10718)	(.10721)	(.10497)
Sep 6	- Oct 7	.01712	(.00272)	(.00282)	(.00177)	(.03037)	(.05586)	(.07361)	(.09097)	(.10734)	(.11133)	(.11136)	(.10912)
Oct 8	- Nov 5	.01543	(.00441)	(.00451)	(.00346)	(.03206)	(.05755)	(.07530)	(.09266)	(.10903)	(.11302)	(.11305)	(.11081)
Nov 6	- Dec 5	.00299	(.01685)	(.01695)	(.01590)	(.04450)	(.06999)	(.08774)	(.10510)	(.12147)	(.12546)	(.12549)	(.12325)
Dec 6, '96	- Jan. 6, '97	(.02196)	(.04180)	(.04190)	(.04085)	(.06945)	(.09494)	(.11269)	(.13005)	(.14642)	(.15041)	(.15044)	(.14820)
Jan 7	- Feb 5	(.09825)	(.11809)	(.11819)	(.11714)	(.14574)	(.17123)	(.18898)	(.20634)	(.22271)	(.22670)	(.22673)	(.22449)
Feb 6	- Mar 5	(.09679)	(.11663)	(.11673)	(.11568)	(.14428)	(.16977)	(.18752)	(.20488)	(.22125)	(.22524)	(.22527)	(.22303)
Mar 6	- Apr 7	(.04504)	(.06488)	(.06498)	(.06393)	(.09253)	(.11802)	(.13577)	(.15313)	(.16950)	(.17349)	(.17352)	(.17128)
Apr 8	- May 5	.05708	.03724	.03714	.03819	.00959	(.01590)	(.03365)	(.05101)	(.06738)	(.07137)	(.07140)	(.06916)
May 6	- Jun 5	.07863	.05879	.05869	.05974	.03114	.00565	(.01210)	(.02946)	(.04583)	(.04982)	(.04985)	(.04761)
Jun 6	- Jul 7	.05449	.03465	.03455	.03560	.00700	(.01849)	(.03624)	(.05360)	(.06997)	(.07396)	(.07399)	(.07175)
Jul 8	- Aug 5	.03879	.01895	.01885	.01990	(.00870)	(.03419)	(.05194)	(.06930)	(.08567)	(.08966)	(.08969)	(.08745)
Aug 6	- Sep 5	.02335	.00351	.00341	.00446	(.02414)	(.04963)	(.06738)	(.08474)	(.10111)	(.10510)	(.10513)	(.10289)
Sep 6	- Oct 6	.01028	(.00956)	(.00966)	(.00861)	(.03721)	(.06270)	(.08045)	(.09781)	(.11418)	(.11817)	(.11820)	(.11596)
Oct 7	- Nov 5	(.02265)	(.04249)	(.04259)	(.04154)	(.07014)	(.09563)	(.11338)	(.13074)	(.14711)	(.15110)	(.15113)	(.14889)
Nov 6	- Dec 5	(.05557)	(.07541)	(.07551)	(.07446)	(.10306)	(.12855)	(.14630)	(.16366)	(.18003)	(.18402)	(.18405)	(.18181)
Dec 6, '97	- Jan. 5, '98	(.04092)	(.06076)	(.06086)	(.05981)	(.08841)	(.11390)	(.13165)	(.14901)	(.16538)	(.16937)	(.16940)	(.16716)
Jan 6	Feb 5		(.01984)	(.01994)	(.01889)	(.04749)	(.07298)	(.09073)	(.10809)	(.12446)	(.12845)	(.12848)	(.12624)
Feb 6	Mar 5			(.00010)	.00095	(.02765)	(.05314)	(.07089)	(.08825)	(.10462)	(.10861)	(.10864)	(.10640)
Mar 6	Apr 6				.00105	(.02755)	(.05304)	(.07079)	(.08815)	(.10452)	(.10851)	(.10854)	(.10630)
Apr 7	May 5					(.02860)	(.05409)	(.07184)	(.08920)	(.10557)	(.10956)	(.10959)	(.10735)
May 6	Jun 5						(.02549)	(.04324)	(.06060)	(.07697)	(.08096)	(.08099)	(.07875)
Jun 6	Jul 6							(.01775)	(.03511)	(.05148)	(.05547)	(.05550)	(.05326)
Jul 7	Aug 5								(.01736)	(.03373)	(.03772)	(.03775)	(.03551)
Aug 6	Sep 8									(.01637)	(.02036)	(.02039)	(.01815)
Sep 9	Oct 5										(.00399)	(.00402)	(.00178)
Oct 6	Nov 5											(.00003)	.00221
Nov 6	Dec 7												.00224

() 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.

**LL&E ROYALTY TRUST
1998 TAX INFORMATION**

TABLE VI

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

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
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

(Continued)

**LL&E ROYALTY TRUST
1998 TAX INFORMATION**

TABLE VI

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

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
Nov. 7	- Dec. 5	.00167	.02133	.02730	.01011	.00842	.06979
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

(Continued)

**LL&E ROYALTY TRUST
1998 TAX INFORMATION**

TABLE VI

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

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
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
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

(Continued)

**LL&E ROYALTY TRUST
1998 TAX INFORMATION**

TABLE VI

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

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
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	- 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	- Sep 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
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

**LL&E ROYALTY TRUST
1998 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 Unit acquired of record not on/after 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
		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
1998 TAX INFORMATION**

TABLE VIII

1998 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 1998 distribution was received												Total
	1998												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Jay Field (Alabama)	\$.00000	\$.00169	\$.00095	\$.00000	\$.00087	\$.00058	\$.00096	\$.00050	\$.00087	\$.00182	\$.00098	\$.00000	\$.00922
Jay Field (Florida)	\$.00000	\$.01685	\$.01784	\$.00000	\$.00728	\$.01056	\$.00764	\$.00580	\$.00685	\$.00491	\$.00888	\$.00000	\$.08661
South Pass 89 (Federal Only)	\$.02204	\$.01988	\$.01525	\$.01797	\$.01741	\$.01713	\$.01502	\$.01617	\$.00465	\$.01292	\$.01282	\$.01109	\$.18235
Offshore LA (Federal Only)	\$.01559	\$.03103	\$.02086	\$.02021	\$.01460	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.10229
Fee Lands (Louisiana)	\$.00018	\$.00042	\$.00048	\$.00068	\$.00066	\$.00050	\$.00048	\$.00049	\$.00046	\$.00060	\$.00030	\$.00029	\$.00554

TABLE IX

1998 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 1998 distribution was received												Total
	1998												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Jay Field (Alabama)	\$.00000	\$.00136	\$.00059	\$.00000	\$.00050	\$.00032	\$.00062	\$.00022	\$.00021	\$.00146	\$.00062	\$.00000	\$.00590
Jay Field (Florida)	\$.00000	\$.01248	\$.01257	\$.00000	\$.00317	\$.00696	\$.00383	\$.00217	\$.00279	\$.00160	\$.00485	\$.00000	\$.05042
South Pass 89 (Federal Only)	\$.02074	\$.01943	\$.01421	\$.01683	\$.01603	\$.01620	\$.01298	\$.01469	\$.00401	\$.01181	\$.01153	\$.00949	\$.16795
Offshore LA (Federal Only)	\$.01467	\$.03033	\$.01945	\$.01894	\$.01344	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.09683
Fee Lands (Louisiana)	\$.00016	\$.00038	\$.00041	\$.00062	\$.00057	\$.00044	\$.00039	\$.00041	\$.00036	\$.00050	\$.00024	\$.00023	\$.00471

