

# LL&E ROYALTY TRUST

## 2006 Tax Information

The Bank of New York Trust Company, N.A., 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](http://www.businesswire.com/cnn/lrt.htm)

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**LL&E ROYALTY TRUST**  
**2006 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 2006 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 2006 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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## 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 2006, Unit owners who held their Units on each record date received cash distributions in the approximate amount of \$.0964 per Unit but recognized approximately \$.1153 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 2006, taxable income from the Partnership was greater than cash distributions because income from minerals produced and sold in the last quarter of 2006 (for which cash is not distributed until 2007) was greater than income from minerals produced and sold in the last quarter of 2005 (for which cash was distributed in 2006). 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.

#### 2006 Accrual Basis to Cash Per Unit Reconciliation

2006 Partnership income (accrual basis) . . . . .	\$ 0.1663
Add: 2005 Partnership income distributed in 2006 . . . . .	0.0307
Subtract: 2006 Partnership income distributed in 2007 . . . . .	(0.0355)
Less: Amounts Held in Reserve . . . . .	(0.0141)
Less: Trust Administrative Expenses . . . . .	<u>(0.0510)</u>
2006 Cash Basis Income . . . . .	<u>\$ 0.0964</u>
2006 Actual Cash Distributions . . . . .	<u>\$ 0.0964</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, 2006 (except for foreign corporations and nonresident aliens) should use the worksheet titled "How To Compute 2006 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 2006, 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

### 2006 Tax Information

#### HOW TO COMPUTE 2006 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, 2006 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 . . . . .	\$ .16629 ×	_____	= \$ _____	Part II, Schedule E
Trust Administrative Expenses (show as a reduction to your Partnership Income) . . . . .	\$ .05102 ×	_____	= \$ _____	Part II, Schedule E
Cost Depletion (show as a reduction to your Partnership Income) . . . . .	\$ .01748 ×	_____	= \$ _____	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, 2006 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 . . . . .	\$ .16629 ×	_____	= \$ _____
Trust Administrative Expenses . . . . .	\$ .05102 ×	_____	= \$ _____
Cost Depletion . . . . .	\$ .00024 ×	_____	= \$ _____

- 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) 2006 Attachment Sequence No. **13** Page **2**

Name(s) shown on return. Do not enter name and social security number if shown on other side.  
**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 8582), or unreimbursed partnership expenses?  Yes  No  
 If you answered "Yes," see page E-6 before completing this section.

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	LL&E ROYALTY PARTNERSHIP	P		72-0970033	X
B	LESS: TRUST ADMINISTRATIVE EXPENSES				
C	LESS: COST DEPLETION				
D					

Passive Income and Loss		Nonpassive Income and Loss	
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562
A			16.63
B			-5.10
C			-1.75
D			
29a Totals			9.78
b Totals			
30	Add columns (g) and (j) of line 29a		30 9.78
31	Add columns (f), (h), and (i) 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 9.78

**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 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
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-7)	(d) Taxable income (net loss) from Schedules Q, line 1b	(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 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41 9.78
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; 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 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43 ( )

Schedule E (Form 1040) 2006

JSA 6X1310 1.000

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, 2006.

Items of 2006 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	\$ .16629 ×	100	= \$16.63	Part II, Schedule E
Trust Administrative Expenses (show as a reduction to your Partnership Income)	\$ .05102 ×	100	= \$ 5.10	Part II, Schedule E
Cost Depletion (show as a reduction to your Partnership Income)	\$ .01748 ×	100	= \$ 1.75	Part II, Schedule E

**LL&E ROYALTY TRUST**

**2006 TAX INFORMATION**

**WORKSHEET A**

**COMPUTATION OF 2006 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 2006 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**

**2006 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, except corporations which received Units in the June 28, 1983 distribution and except nonresident aliens who received Units in the June 28, 1983 distribution.

- 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 \_\_\_\_\_ × 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  
2006 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 . . . . .	<u>×.03974</u>	
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
2006 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
2. Less: Cash Payment Rights attributable to the distribution
a. For July, 1983 distribution...
b. For August, 1983 distribution...
c. For September, 1983 distribution...
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.
• 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**  
**2006 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: 2006 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 2006 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  
2006 TAX INFORMATION**

**TABLE Ia**

**2006 PARTNERSHIP INCOME AMOUNTS PER UNIT  
LL&E ROYALTY PARTNERSHIP  
EIN 72-0970033  
(Cumulative)**

For Unit acquired of record		Month in which last 2006 distribution was received											
		2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
on/after	not later than												
Inception	- Jan. 5, '06	\$.00201	\$.00431	\$.00763	\$.00939	\$.01762	\$.04392	\$.07803	\$.11068	\$.13081	\$.14270	\$.14934	\$.16629
Jan. 6	- Feb. 6		.00230	.00562	.00738	.01561	.04191	.07602	.10867	.12880	.14069	.14733	.16428
Feb. 7	- Mar. 6			.00332	.00508	.01331	.03961	.07372	.10637	.12650	.13839	.14503	.16198
Mar. 7	- Apr. 5				.00176	.00999	.03629	.07040	.10305	.12318	.13507	.14171	.15866
Apr. 6	- May 5					.00823	.03453	.06864	.10129	.12142	.13331	.13995	.15690
May 6	- Jun. 5						.02630	.06041	.09306	.11319	.12508	.13172	.14867
Jun. 6	- Jul. 5							.03411	.06676	.08689	.09878	.10542	.12237
Jul. 6	- Aug. 7								.03265	.05278	.06467	.07131	.08826
Aug. 8	- Sep. 5									.02013	.03202	.03866	.05561
Sep. 6	- Oct. 5										.01189	.01853	.03548
Oct. 6	- Nov. 6											.00664	.02359
Nov. 7	- Dec. 5												.01695

**TABLE Ib**

**2006 TRUST ADMINISTRATIVE EXPENSE AMOUNTS PER UNIT  
(Cumulative)**

For Unit acquired of record		Month in which last 2006 distribution was received											
		2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
on/after	not later than												
Inception	- Jan. 5, '06	\$.00487	\$.01006	\$.01462	\$.01781	\$.02126	\$.02739	\$.03019	\$.03424	\$.04037	\$.04399	\$.04716	\$.05102
Jan. 6	- Feb. 6		.00519	.00975	.01294	.01639	.02252	.02532	.02937	.03550	.03912	.04229	.04615
Feb. 7	- Mar. 6			.00456	.00775	.01120	.01733	.02013	.02418	.03031	.03393	.03710	.04096
Mar. 7	- Apr. 5				.00319	.00664	.01277	.01557	.01962	.02575	.02937	.03254	.03640
Apr. 6	- May 5					.00345	.00958	.01238	.01643	.02256	.02618	.02935	.03321
May 6	- Jun. 5						.00613	.00893	.01298	.01911	.02273	.02590	.02976
Jun. 6	- Jul. 5							.00280	.00685	.01298	.01660	.01977	.02363
Jul. 6	- Aug. 7								.00405	.01018	.01380	.01697	.02083
Aug. 8	- Sep. 5									.00613	.00975	.01292	.01678
Sep. 6	- Oct. 5										.00362	.00679	.01065
Oct. 6	- Nov. 6											.00317	.00703
Nov. 7	- Dec. 5												.00386

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

**TABLE II**

**2006 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 2006 distribution was received											
		2006											
on/after	not later than	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Inception	- Sep. 6, '83	.00254	.00328	.00434	.00490	.00621	.01117	.01762	.02376	.02743	.02968	.03082	.03414
Sep. 7	- Oct. 5	.00254	.00327	.00434	.00490	.00621	.01117	.01762	.02376	.02742	.02968	.03081	.03413
Oct. 6	- Nov. 7	.00251	.00323	.00428	.00484	.00615	.01110	.01755	.02368	.02734	.02959	.03072	.03403
Nov. 8	- Dec. 5	.00249	.00323	.00430	.00486	.00617	.01113	.01758	.02372	.02738	.02964	.03077	.03409
Dec. 6, '83	- Jan. 5, '84	.00310	.00383	.00489	.00546	.00677	.01173	.01817	.02430	.02797	.03022	.03136	.03467
Jan. 6	- Feb. 6	.00308	.00384	.00494	.00553	.00685	.01181	.01828	.02442	.02809	.03037	.03152	.03485
Feb. 7	- Mar. 5	.00305	.00381	.00490	.00548	.00680	.01176	.01822	.02436	.02803	.03030	.03144	.03477
Mar. 6	- Apr. 5	.00302	.00378	.00486	.00543	.00675	.01171	.01816	.02430	.02797	.03023	.03137	.03470
Apr. 6	- May 7	.00326	.00401	.00510	.00568	.00700	.01196	.01842	.02455	.02823	.03049	.03164	.03496
May 8	- Jun. 5	.00321	.00396	.00503	.00560	.00692	.01188	.01833	.02446	.02813	.03039	.03153	.03485
Jun. 6	- Jul. 5	.00317	.00390	.00496	.00553	.00684	.01179	.01824	.02437	.02803	.03028	.03142	.03473
Jul. 6	- Aug. 6	.00339	.00415	.00524	.00582	.00713	.01210	.01855	.02469	.02836	.03063	.03177	.03510
Aug. 7	- Sep. 5	.00334	.00409	.00517	.00574	.00705	.01201	.01847	.02460	.02827	.03053	.03167	.03499
Sep. 6	- Oct. 5	.00331	.00408	.00519	.00577	.00710	.01207	.01853	.02467	.02835	.03063	.03178	.03512
Oct. 6	- Nov. 5	.00326	.00401	.00510	.00568	.00700	.01197	.01842	.02456	.02823	.03050	.03165	.03498
Nov. 6	- Dec. 5	.00321	.00396	.00504	.00561	.00692	.01188	.01834	.02447	.02814	.03040	.03154	.03486
Dec. 6, '84	- Jan. 7, '85	.00419	.00507	.00633	.00700	.00835	.01336	.01987	.02606	.02978	.03213	.03335	.03674
Jan. 8	- Feb. 5	.00414	.00501	.00628	.00695	.00830	.01332	.01983	.02602	.02973	.03209	.03331	.03670
Feb. 6	- Mar. 5	.00409	.00495	.00620	.00687	.00822	.01323	.01973	.02592	.02963	.03198	.03319	.03658
Mar. 6	- Apr. 8	.00404	.00491	.00617	.00683	.00818	.01319	.01970	.02589	.02960	.03196	.03317	.03656
Apr. 9	- May 6	.00442	.00528	.00651	.00716	.00851	.01351	.02001	.02619	.02990	.03224	.03345	.03683
May 7	- Jun. 5	.00435	.00519	.00640	.00705	.00839	.01339	.01988	.02605	.02975	.03208	.03328	.03665
Jun. 6	- Jul. 6	.00427	.00511	.00633	.00697	.00831	.01331	.01980	.02597	.02967	.03200	.03319	.03656
Jul. 7	- Aug. 5	.00440	.00524	.00645	.00709	.00842	.01342	.01991	.02608	.02977	.03210	.03329	.03666
Aug. 6	- Sep. 5	.00431	.00516	.00637	.00702	.00836	.01336	.01985	.02603	.02973	.03206	.03326	.03663
Sep. 6	- Oct. 7	.00445	.00531	.00654	.00720	.00854	.01354	.02004	.02622	.02992	.03226	.03347	.03685
Oct. 8	- Nov. 5	.00437	.00523	.00645	.00711	.00845	.01345	.01995	.02613	.02983	.03217	.03337	.03675
Nov. 6	- Dec. 5	.00469	.00553	.00674	.00738	.00871	.01371	.02020	.02636	.03006	.03238	.03358	.03694

(Continued)

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

**TABLE II**

**2006 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 2006 distribution was received											
		2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '85	- Jan. 6, '86	.00365	.00448	.00569	.00633	.00767	.01266	.01915	.02532	.02902	.03134	.03254	.03591
Jan. 7	- Feb. 5	.00352	.00430	.00543	.00603	.00734	.01231	.01877	.02492	.02859	.03087	.03202	.03536
Feb. 6	- Mar. 5	.00325	.00398	.00504	.00560	.00690	.01185	.01829	.02441	.02807	.03031	.03143	.03475
Mar. 6	- Apr. 7	.00291	.00359	.00456	.00508	.00636	.01129	.01770	.02380	.02743	.02963	.03072	.03400
Apr. 8	- May 5	.00260	.00322	.00412	.00459	.00585	.01076	.01714	.02322	.02683	.02898	.03003	.03329
May 6	- Jun. 5	.00275	.00334	.00419	.00464	.00589	.01078	.01715	.02321	.02681	.02895	.02998	.03321
Jun. 6	- Jul. 7	.00272	.00331	.00415	.00460	.00585	.01073	.01710	.02316	.02676	.02889	.02992	.03315
Jul. 8	- Aug. 5	.00256	.00312	.00393	.00435	.00560	.01047	.01683	.02288	.02647	.02858	.02960	.03282
Aug. 6	- Sep. 5	.00244	.00298	.00374	.00415	.00539	.01026	.01660	.02264	.02623	.02832	.02932	.03253
Sep. 6	- Oct. 6	.00227	.00277	.00350	.00388	.00512	.00997	.01631	.02233	.02591	.02799	.02898	.03216
Oct. 7	- Nov. 5	.00220	.00267	.00334	.00370	.00493	.00977	.01609	.02210	.02567	.02772	.02869	.03186
Nov. 6	- Dec. 5	.00206	.00252	.00318	.00352	.00476	.00959	.01591	.02191	.02548	.02753	.02849	.03166
Dec. 6, '86	- Jan. 5, '87	.01440	.01889	.02536	.02878	.03131	.03792	.04618	.05402	.05907	.06421	.06775	.07311
Jan. 6	- Feb. 5	.01457	.01912	.02567	.02914	.03166	.03828	.04657	.05443	.05948	.06465	.06820	.07359
Feb. 6	- Mar. 5	.01474	.01949	.02634	.02998	.03255	.03926	.04765	.05560	.06072	.06604	.06971	.07521
Mar. 6	- Apr. 6	.01510	.02009	.02729	.03111	.03375	.04056	.04907	.05713	.06233	.06782	.07164	.07727
Apr. 7	- May 5	.01556	.02084	.02844	.03248	.03519	.04213	.05077	.05896	.06426	.06996	.07395	.07973
May 6	- Jun. 5	.01643	.02214	.03037	.03474	.03757	.04469	.05355	.06193	.06737	.07339	.07764	.08366
Jun. 6	- Jul. 6	.01738	.02350	.03231	.03699	.03993	.04723	.05628	.06485	.07043	.07675	.08124	.08748
Jul. 7	- Aug. 5	.02011	.02751	.03817	.04382	.04715	.05501	.06469	.07383	.07987	.08716	.09245	.09939
Aug. 6	- Sep. 8	.02453	.03383	.04722	.05433	.05823	.06692	.07752	.08752	.09424	.10297	.10943	.11741
Sep. 9	- Oct. 5	.02672	.03757	.05320	.06149	.06595	.07536	.08673	.09748	.10481	.11477	.12229	.13112
Oct. 6	- Nov. 5	.03157	.04468	.06358	.07361	.07885	.08927	.10176	.11357	.12178	.13351	.14252	.15260
Nov. 6	- Dec. 7	.04336	.06241	.08985	.10441	.11172	.12482	.14026	.15486	.16537	.18176	.19472	.20804
Dec. 8, '87	- Jan. 5, '88	.00468	.00546	.00658	.00717	.00853	.01350	.01996	.02611	.02980	.03210	.03329	.03663
Jan. 6	- Feb. 5	.00469	.00548	.00662	.00722	.00858	.01356	.02002	.02617	.02987	.03218	.03338	.03672
Feb. 6	- Mar. 7	.00461	.00540	.00653	.00714	.00850	.01348	.01994	.02609	.02979	.03210	.03330	.03664
Mar. 8	- Apr. 5	.00451	.00529	.00640	.00699	.00835	.01332	.01978	.02592	.02962	.03191	.03310	.03643
Apr. 6	- May 5	.00442	.00519	.00631	.00690	.00825	.01322	.01968	.02583	.02952	.03182	.03301	.03634
May 6	- Jun. 6	.00443	.00520	.00631	.00690	.00825	.01322	.01968	.02582	.02951	.03180	.03299	.03632
Jun. 7	- Jul. 6	.00471	.00547	.00657	.00715	.00850	.01346	.01992	.02606	.02975	.03203	.03321	.03654
Jul. 7	- Aug. 5	.00486	.00561	.00670	.00727	.00862	.01358	.02003	.02617	.02986	.03214	.03332	.03664
Aug. 6	- Sep. 6	.00488	.00562	.00670	.00727	.00861	.01357	.02002	.02615	.02983	.03211	.03328	.03659
Sep. 7	- Oct. 5	.00488	.00564	.00673	.00730	.00865	.01362	.02006	.02620	.02989	.03217	.03335	.03667
Oct. 6	- Nov. 7	.00502	.00576	.00683	.00740	.00875	.01370	.02015	.02627	.02996	.03223	.03340	.03672
Nov. 8	- Dec. 5	.00516	.00591	.00698	.00755	.00890	.01385	.02030	.02643	.03011	.03238	.03356	.03687

*(Continued)*

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

**TABLE II**

**2006 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 2006 distribution was received											
		2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '88	- Jan. 5, '89	.00522	.00612	.00742	.00811	.00953	.01456	.02109	.02730	.03105	.03346	.03475	.03815
Jan. 6	- Feb. 6	.00535	.00626	.00756	.00825	.00966	.01469	.02122	.02742	.03117	.03358	.03487	.03827
Feb. 7	- Mar. 6	.00533	.00625	.00758	.00828	.00969	.01473	.02126	.02748	.03123	.03365	.03495	.03836
Mar. 7	- Apr. 5	.00543	.00636	.00771	.00843	.00985	.01489	.02143	.02765	.03141	.03384	.03514	.03856
Apr. 6	- May 5	.00547	.00642	.00778	.00851	.00993	.01497	.02152	.02774	.03151	.03394	.03525	.03867
May 6	- Jun. 5	.00552	.00649	.00789	.00863	.01005	.01511	.02166	.02790	.03166	.03411	.03543	.03887
Jun. 6	- Jul. 5	.00549	.00646	.00786	.00860	.01002	.01508	.02163	.02787	.03163	.03408	.03539	.03883
Jul. 6	- Aug. 7	.00554	.00652	.00794	.00869	.01010	.01516	.02172	.02796	.03172	.03418	.03549	.03894
Aug. 8	- Sep. 5	.00562	.00661	.00802	.00878	.01019	.01525	.02180	.02804	.03180	.03426	.03557	.03902
Sep. 6	- Oct. 5	.00574	.00676	.00823	.00900	.01042	.01550	.02207	.02832	.03209	.03457	.03590	.03936
Oct. 6	- Nov. 6	.00581	.00685	.00836	.00916	.01058	.01567	.02225	.02852	.03229	.03479	.03613	.03961
Nov. 7	- Dec. 5	.00592	.00700	.00855	.00938	.01080	.01590	.02250	.02877	.03256	.03507	.03643	.03992
Dec. 6, '89	- Jan. 5, '90	.00241	.00279	.00334	.00363	.00490	.00972	.01600	.02198	.02556	.02759	.02857	.03169
Jan. 6	- Feb. 5	.00246	.00284	.00338	.00367	.00494	.00975	.01603	.02202	.02559	.02762	.02859	.03171
Feb. 6	- Mar. 5	.00256	.00294	.00347	.00375	.00503	.00984	.01612	.02210	.02568	.02770	.02867	.03179
Mar. 6	- Apr. 5	.00281	.00319	.00373	.00401	.00529	.01010	.01637	.02236	.02593	.02796	.02893	.03205
Apr. 6	- May 7	.00294	.00331	.00386	.00414	.00542	.01023	.01651	.02249	.02607	.02809	.02907	.03219
May 8	- Jun. 5	.00307	.00344	.00398	.00426	.00554	.01034	.01662	.02260	.02617	.02819	.02917	.03228
Jun. 6	- Jul. 5	.00303	.00341	.00395	.00424	.00552	.01033	.01661	.02259	.02617	.02819	.02917	.03229
Jul. 6	- Aug. 6	.00321	.00359	.00415	.00444	.00572	.01053	.01681	.02280	.02638	.02840	.02939	.03251
Aug. 7	- Sep. 5	.00345	.00384	.00439	.00469	.00596	.01077	.01705	.02303	.02661	.02863	.02961	.03274
Sep. 6	- Oct. 5	.00371	.00409	.00464	.00493	.00620	.01101	.01728	.02326	.02683	.02885	.02983	.03295
Oct. 6	- Nov. 5	.00395	.00432	.00486	.00514	.00641	.01121	.01748	.02345	.02703	.02904	.03001	.03313
Nov. 6	- Dec. 5	.00456	.00493	.00547	.00575	.00702	.01182	.01808	.02405	.02762	.02963	.03060	.03371
Dec. 6, '90	- Jan. 7, '91	.00109	.00126	.00152	.00165	.00286	.00759	.01378	.01968	.02319	.02506	.02592	.02893
Jan. 8	- Feb. 5	.00115	.00132	.00157	.00170	.00291	.00764	.01383	.01972	.02323	.02510	.02595	.02896
Feb. 6	- Mar. 5	.00115	.00132	.00156	.00169	.00290	.00763	.01381	.01971	.02322	.02508	.02593	.02894
Mar. 6	- Apr. 5	.00130	.00148	.00173	.00186	.00307	.00780	.01399	.01988	.02339	.02526	.02612	.02913
Apr. 6	- May 6	.00146	.00164	.00189	.00203	.00324	.00797	.01416	.02005	.02356	.02543	.02629	.02930
May 7	- Jun. 5	.00145	.00163	.00188	.00202	.00323	.00796	.01415	.02005	.02356	.02543	.02628	.02930
Jun. 6	- Jul. 5	.00144	.00161	.00187	.00200	.00321	.00794	.01413	.02002	.02353	.02540	.02626	.02927
Jul. 6	- Aug. 5	.00142	.00159	.00185	.00198	.00319	.00792	.01411	.02001	.02352	.02539	.02624	.02925
Aug. 6	- Sep. 5	.00142	.00159	.00185	.00198	.00319	.00792	.01411	.02001	.02352	.02539	.02624	.02925
Sep. 6	- Oct. 7	.00142	.00160	.00186	.00199	.00321	.00794	.01412	.02002	.02353	.02541	.02626	.02928
Oct. 8	- Nov. 5	.00142	.00160	.00186	.00200	.00322	.00795	.01414	.02003	.02355	.02542	.02628	.02929
Nov. 6	- Dec. 5	.00143	.00161	.00188	.00202	.00324	.00797	.01416	.02007	.02358	.02546	.02632	.02934

(Continued)

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

**TABLE II**

**2006 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 2006 distribution was received											
		2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '91	- Jan. 6, '92	.01041	.01064	.01097	.01115	.01240	.01711	.02328	.02915	.03267	.03459	.03549	.03851
Jan. 7	- Feb. 5	.01027	.01050	.01084	.01102	.01227	.01699	.02316	.02904	.03255	.03447	.03538	.03840
Feb. 6	- Mar. 5	.01034	.01058	.01092	.01110	.01235	.01707	.02324	.02912	.03264	.03456	.03547	.03849
Mar. 6	- Apr. 6	.01022	.01045	.01079	.01097	.01223	.01695	.02311	.02899	.03251	.03443	.03535	.03837
Apr. 7	- May 5	.01013	.01037	.01070	.01088	.01214	.01686	.02303	.02892	.03244	.03437	.03529	.03831
May 6	- Jun. 5	.01005	.01028	.01061	.01079	.01205	.01678	.02295	.02883	.03235	.03428	.03520	.03822
Jun. 6	- Jul. 6	.01024	.01047	.01080	.01098	.01224	.01696	.02313	.02901	.03254	.03446	.03538	.03840
Jul. 7	- Aug. 5	.01045	.01068	.01103	.01121	.01248	.01720	.02337	.02925	.03278	.03471	.03564	.03866
Aug. 6	- Sep. 7	.01069	.01093	.01127	.01145	.01273	.01745	.02362	.02951	.03304	.03497	.03591	.03893
Sep. 8	- Oct. 5	.01082	.01106	.01140	.01158	.01286	.01758	.02375	.02964	.03317	.03511	.03604	.03906
Oct. 6	- Nov. 5	.01134	.01158	.01193	.01211	.01339	.01812	.02429	.03017	.03370	.03564	.03658	.03960
Nov. 6	- Dec. 7	.01108	.01131	.01165	.01183	.01311	.01783	.02400	.02988	.03342	.03536	.03630	.03931
Dec. 8, '92	- Jan. 5, '93	.02117	.02136	.02163	.02178	.02303	.02769	.03377	.03957	.04306	.04494	.04585	.04881
Jan. 6	- Feb. 5	.02084	.02103	.02130	.02144	.02270	.02736	.03345	.03925	.04274	.04462	.04553	.04849
Feb. 6	- Mar. 5	.02045	.02063	.02090	.02104	.02230	.02695	.03304	.03885	.04233	.04422	.04513	.04809
Mar. 6	- Apr. 5	.02028	.02047	.02074	.02089	.02216	.02682	.03292	.03873	.04222	.04412	.04504	.04800
Apr. 6	- May 5	.01983	.02002	.02029	.02044	.02171	.02638	.03247	.03829	.04179	.04369	.04461	.04758
May 6	- Jun. 8	.01912	.01931	.01959	.01974	.02102	.02569	.03179	.03761	.04112	.04302	.04395	.04692
Jun. 9	- Jul. 6	.01870	.01889	.01918	.01933	.02061	.02529	.03139	.03722	.04073	.04264	.04357	.04655
Jul. 7	- Aug. 5	.01818	.01837	.01864	.01879	.02007	.02475	.03086	.03669	.04019	.04210	.04303	.04601
Aug. 6	- Sep. 7	.01817	.01837	.01865	.01879	.02009	.02477	.03087	.03671	.04022	.04213	.04307	.04605
Sep. 8	- Oct. 5	.01778	.01798	.01826	.01841	.01970	.02438	.03050	.03633	.03985	.04177	.04271	.04568
Oct. 6	- Nov. 5	.01727	.01746	.01774	.01789	.01919	.02387	.02999	.03583	.03935	.04127	.04221	.04519
Nov. 6	- Dec. 6	.01708	.01727	.01755	.01769	.01900	.02368	.02980	.03564	.03916	.04109	.04203	.04501
Dec. 7, '93	- Jan. 5, '94	.00318	.00326	.00337	.00342	.00469	.00939	.01553	.02140	.02492	.02677	.02764	.03059
Jan. 6	- Feb. 7	.00317	.00325	.00336	.00342	.00469	.00938	.01553	.02140	.02492	.02677	.02764	.03060
Feb. 8	- Mar. 7	.00317	.00325	.00335	.00341	.00468	.00938	.01553	.02140	.02492	.02677	.02764	.03060
Mar. 8	- Apr. 5	.00315	.00323	.00334	.00340	.00468	.00938	.01552	.02139	.02492	.02677	.02765	.03060
Apr. 6	- May 5	.00313	.00321	.00332	.00338	.00466	.00936	.01550	.02137	.02490	.02675	.02763	.03059
May 6	- Jun. 6	.00311	.00319	.00331	.00337	.00465	.00935	.01550	.02137	.02490	.02676	.02764	.03060
Jun. 7	- Jul. 5	.00306	.00314	.00325	.00331	.00459	.00929	.01544	.02131	.02484	.02670	.02759	.03054
Jul. 6	- Aug. 5	.00302	.00310	.00322	.00328	.00456	.00927	.01542	.02129	.02482	.02668	.02757	.03052
Aug. 6	- Sep. 6	.00300	.00308	.00320	.00326	.00455	.00925	.01540	.02128	.02481	.02667	.02756	.03052
Sep. 7	- Oct. 5	.00294	.00302	.00315	.00321	.00450	.00921	.01536	.02123	.02477	.02664	.02753	.03049
Oct. 6	- Nov. 7	.00293	.00301	.00313	.00320	.00449	.00919	.01535	.02122	.02476	.02663	.02752	.03048
Nov. 8	- Dec. 5	.00292	.00300	.00312	.00319	.00448	.00919	.01534	.02122	.02476	.02663	.02753	.03049

*(Continued)*

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

**TABLE II**

**2006 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 2006 distribution was received											
		2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '94	- Jan. 5, '95	.00626	.00635	.00648	.00654	.00785	.01254	.01868	.02455	.02808	.02996	.03086	.03382
Jan. 6	- Feb. 6	.00624	.00633	.00646	.00653	.00783	.01253	.01867	.02453	.02807	.02995	.03086	.03382
Feb. 7	- Mar. 6	.00622	.00631	.00645	.00652	.00783	.01253	.01867	.02454	.02808	.02996	.03087	.03383
Mar. 7	- Apr. 5	.00609	.00618	.00632	.00639	.00771	.01241	.01855	.02443	.02797	.02985	.03077	.03373
Apr. 6	- May 5	.00608	.00618	.00632	.00639	.00770	.01241	.01855	.02442	.02797	.02986	.03078	.03374
May 6	- Jun. 5	.00604	.00614	.00628	.00635	.00767	.01238	.01852	.02440	.02795	.02983	.03076	.03372
Jun. 6	- Jul. 5	.00597	.00607	.00621	.00628	.00760	.01231	.01846	.02433	.02789	.02978	.03071	.03367
Jul. 6	- Aug. 7	.00595	.00605	.00619	.00626	.00759	.01230	.01845	.02432	.02788	.02977	.03070	.03366
Aug. 8	- Sep. 5	.00604	.00613	.00627	.00635	.00768	.01238	.01853	.02441	.02796	.02985	.03079	.03375
Sep. 6	- Oct. 5	.00619	.00629	.00643	.00650	.00783	.01254	.01869	.02456	.02812	.03001	.03095	.03391
Oct. 6	- Nov. 6	.00652	.00662	.00676	.00683	.00816	.01287	.01902	.02489	.02845	.03034	.03128	.03424
Nov. 7	- Dec. 5	.00688	.00698	.00712	.00720	.00854	.01324	.01939	.02527	.02883	.03073	.03167	.03463
Dec. 6, '95	- Jan. 5, '96	.00414	.00419	.00427	.00431	.00562	.01032	.01645	.02232	.02586	.02772	.02863	.03157
Jan. 6	- Feb. 5	.00436	.00441	.00448	.00452	.00583	.01053	.01666	.02253	.02607	.02793	.02883	.03177
Feb. 6	- Mar. 5	.00470	.00476	.00484	.00488	.00619	.01089	.01702	.02288	.02643	.02829	.02919	.03213
Mar. 6	- Apr. 5	.00504	.00510	.00518	.00522	.00653	.01122	.01736	.02322	.02676	.02862	.02952	.03246
Apr. 6	- May 6	.00530	.00535	.00543	.00548	.00679	.01148	.01762	.02348	.02702	.02888	.02979	.03273
May 7	- Jun. 5	.00546	.00552	.00560	.00564	.00695	.01164	.01777	.02363	.02717	.02903	.02994	.03288
Jun. 6	- Jul. 5	.00545	.00550	.00558	.00563	.00694	.01163	.01776	.02362	.02716	.02902	.02992	.03286
Jul. 6	- Aug. 5	.00542	.00548	.00556	.00561	.00692	.01161	.01774	.02360	.02714	.02900	.02991	.03285
Aug. 6	- Sep. 5	.00543	.00549	.00557	.00562	.00693	.01162	.01775	.02361	.02715	.02902	.02992	.03286
Sep. 6	- Oct. 7	.00542	.00548	.00556	.00561	.00692	.01161	.01775	.02361	.02715	.02901	.02992	.03286
Oct. 8	- Nov. 5	.00537	.00543	.00551	.00555	.00687	.01156	.01770	.02356	.02710	.02897	.02988	.03282
Nov. 6	- Dec. 5	.00533	.00539	.00547	.00551	.00683	.01152	.01766	.02352	.02706	.02893	.02984	.03278
Dec. 6, '96	- Jan. 6, '97	.00585	.00588	.00592	.00594	.00724	.01192	.01803	.02387	.02740	.02924	.03012	.03305
Jan. 7	- Feb. 5	.00624	.00626	.00630	.00632	.00763	.01230	.01841	.02425	.02778	.02962	.03051	.03343
Feb. 6	- Mar. 5	.00637	.00640	.00644	.00646	.00776	.01244	.01855	.02439	.02792	.02976	.03064	.03356
Mar. 6	- Apr. 7	.00638	.00641	.00645	.00648	.00778	.01245	.01857	.02441	.02793	.02977	.03066	.03358
Apr. 8	- May 5	.00636	.00639	.00643	.00645	.00775	.01243	.01854	.02438	.02791	.02975	.03064	.03356
May 6	- Jun. 5	.00634	.00637	.00641	.00643	.00774	.01241	.01853	.02437	.02790	.02974	.03062	.03355
Jun. 6	- Jul. 7	.00644	.00647	.00652	.00654	.00784	.01252	.01863	.02447	.02800	.02984	.03073	.03366
Jul. 8	- Aug. 5	.00655	.00658	.00663	.00665	.00796	.01263	.01874	.02458	.02811	.02995	.03084	.03377
Aug. 6	- Sep. 5	.00667	.00670	.00674	.00676	.00807	.01274	.01885	.02469	.02822	.03006	.03095	.03387
Sep. 6	- Oct. 6	.00700	.00703	.00707	.00710	.00840	.01308	.01918	.02502	.02855	.03039	.03128	.03420
Oct. 7	- Nov. 5	.00735	.00738	.00742	.00745	.00875	.01342	.01953	.02536	.02889	.03072	.03161	.03453
Nov. 6	- Dec. 5	.00785	.00788	.00792	.00795	.00925	.01392	.02002	.02585	.02937	.03121	.03210	.03501

(Continued)

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

**TABLE II**

**2006 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 2006 distribution was received											
		2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '97	- Jan. 5, '98	.05431	.05483	.05557	.05597	.05731	.06194	.06794	.07368	.07716	.07925	.08036	.08339
Jan. 6	- Feb. 5	.05842	.05894	.05968	.06008	.06142	.06602	.07200	.07771	.08118	.08326	.08436	.08738
Feb. 6	- Mar. 5	.06532	.06582	.06653	.06691	.06824	.07280	.07873	.08439	.08783	.08989	.09098	.09397
Mar. 6	- Apr. 6	.07019	.07066	.07134	.07170	.07302	.07754	.08343	.08905	.09247	.09449	.09557	.09852
Apr. 7	- May 5	.08057	.08104	.08173	.08210	.08340	.08788	.09371	.09926	.10264	.10466	.10572	.10865
May 6	- Jun. 5	.08888	.08935	.09004	.09040	.09170	.09614	.10191	.10742	.11077	.11277	.11383	.11673
Jun. 6	- Jul. 6	.08629	.08676	.08742	.08778	.08907	.09352	.09930	.10482	.10817	.11016	.11122	.11412
Jul. 7	- Aug. 5	.08446	.08491	.08556	.08591	.08721	.09167	.09745	.10298	.10634	.10833	.10939	.11229
Aug. 6	- Sep. 8	.08337	.08382	.08448	.08483	.08613	.09059	.09638	.10191	.10527	.10727	.10833	.11123
Sep. 9	- Oct. 5	.08201	.08247	.08312	.08346	.08477	.08923	.09503	.10057	.10394	.10594	.10700	.10991
Oct. 6	- Nov. 5	.08076	.08122	.08187	.08222	.08356	.08804	.09386	.09941	.10281	.10483	.10592	.10884
Nov. 6	- Dec. 7	.07858	.07903	.07967	.08001	.08136	.08585	.09167	.09724	.10065	.10267	.10377	.10669
Dec. 8, '98	- Jan. 5, '99	.00702	.00706	.00711	.00714	.00852	.01321	.01934	.02520	.02877	.03066	.03163	.03455
Jan. 6	- Feb. 5	.00703	.00706	.00712	.00715	.00853	.01322	.01934	.02520	.02878	.03067	.03163	.03456
Feb. 6	- Mar. 5	.00702	.00706	.00711	.00714	.00852	.01322	.01934	.02520	.02878	.03067	.03163	.03456
Mar. 6	- Apr. 5	.00702	.00706	.00711	.00714	.00852	.01322	.01934	.02520	.02877	.03067	.03163	.03456
Apr. 6	- May 5	.00702	.00706	.00711	.00714	.00853	.01322	.01934	.02521	.02878	.03067	.03164	.03456
May 6	- Jun. 7	.00702	.00706	.00711	.00714	.00853	.01322	.01935	.02521	.02878	.03068	.03165	.03457
Jun. 8	- Jul. 6	.00701	.00705	.00711	.00714	.00853	.01322	.01935	.02521	.02879	.03068	.03165	.03458
Jul. 7	- Aug. 5	.00700	.00704	.00710	.00714	.00852	.01322	.01934	.02521	.02879	.03068	.03165	.03458
Aug. 6	- Sep. 7	.00701	.00705	.00711	.00714	.00852	.01322	.01935	.02521	.02879	.03069	.03166	.03459
Sep. 8	- Oct. 5	.00695	.00699	.00705	.00709	.00847	.01317	.01930	.02516	.02874	.03064	.03161	.03454
Oct. 6	- Nov. 5	.00710	.00714	.00721	.00724	.00863	.01332	.01945	.02532	.02889	.03079	.03177	.03470
Nov. 6	- Dec. 6	.00742	.00746	.00752	.00756	.00894	.01364	.01976	.02563	.02921	.03110	.03208	.03501
Dec. 7, '99	- Jan. 5, '00	.00989	.00990	.00993	.00994	.01131	.01598	.02207	.02791	.03146	.03333	.03428	.03719
Jan. 6	- Feb. 7	.01007	.01009	.01011	.01012	.01149	.01616	.02225	.02809	.03164	.03351	.03446	.03736
Feb. 8	- Mar. 6	.01016	.01017	.01019	.01020	.01158	.01624	.02234	.02817	.03172	.03359	.03454	.03745
Mar. 7	- Apr. 5	.01016	.01017	.01020	.01021	.01158	.01625	.02234	.02817	.03173	.03360	.03455	.03745
Apr. 6	- May 5	.01013	.01014	.01016	.01018	.01155	.01622	.02231	.02814	.03170	.03357	.03452	.03742
May 6	- Jun. 5	.01005	.01007	.01009	.01011	.01148	.01615	.02224	.02807	.03163	.03350	.03445	.03736
Jun. 6	- Jul. 5	.01006	.01008	.01010	.01011	.01148	.01615	.02225	.02808	.03164	.03351	.03446	.03736
Jul. 6	- Aug. 7	.01025	.01027	.01029	.01030	.01167	.01634	.02244	.02827	.03182	.03370	.03465	.03755
Aug. 8	- Sep. 5	.01027	.01029	.01032	.01033	.01170	.01637	.02246	.02830	.03185	.03373	.03468	.03758
Sep. 6	- Oct. 5	.01023	.01025	.01027	.01029	.01166	.01633	.02242	.02826	.03181	.03368	.03464	.03754
Oct. 6	- Nov. 6	.01015	.01017	.01020	.01021	.01158	.01625	.02235	.02818	.03174	.03361	.03456	.03747
Nov. 7	- Dec. 5	.01021	.01022	.01025	.01026	.01164	.01631	.02240	.02823	.03179	.03366	.03461	.03752

*(Continued)*

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

**TABLE II**

**2006 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 2006 distribution was received											
		2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '00	- Jan. 5, '01	.00942	.00944	.00946	.00948	.01085	.01553	.02163	.02747	.03103	.03291	.03386	.03677
Jan. 6	- Feb. 5	.01029	.01031	.01033	.01035	.01172	.01639	.02249	.02833	.03189	.03376	.03471	.03762
Feb. 6	- Mar. 5	.01073	.01075	.01078	.01079	.01217	.01684	.02293	.02877	.03232	.03420	.03515	.03806
Mar. 6	- Apr. 5	.01136	.01138	.01141	.01143	.01280	.01747	.02356	.02939	.03295	.03482	.03578	.03868
Apr. 6	- May 7	.01185	.01188	.01191	.01193	.01330	.01797	.02405	.02988	.03344	.03531	.03626	.03917
May 8	- Jun. 5	.01267	.01270	.01273	.01274	.01412	.01878	.02486	.03068	.03423	.03611	.03706	.03996
Jun. 6	- Jul. 5	.01305	.01307	.01310	.01312	.01449	.01915	.02523	.03105	.03460	.03648	.03743	.04033
Jul. 6	- Aug. 6	.01349	.01351	.01354	.01356	.01493	.01959	.02567	.03148	.03503	.03690	.03786	.04076
Aug. 7	- Sep. 5	.01343	.01345	.01348	.01350	.01487	.01953	.02561	.03143	.03498	.03685	.03780	.04070
Sep. 6	- Oct. 5	.01339	.01341	.01344	.01345	.01483	.01949	.02557	.03139	.03494	.03681	.03777	.04067
Oct. 6	- Nov. 5	.01333	.01335	.01338	.01340	.01477	.01943	.02551	.03133	.03488	.03676	.03772	.04061
Nov. 6	- Dec. 5	.01333	.01335	.01338	.01340	.01478	.01944	.02552	.03134	.03489	.03677	.03773	.04063
Dec. 6, '01	- Jan. 7, '02	.01076	.01077	.01080	.01081	.01219	.01686	.02295	.02879	.03235	.03422	.03518	.03808
Jan. 8	- Feb. 5	.01075	.01077	.01079	.01081	.01219	.01686	.02295	.02879	.03235	.03422	.03518	.03809
Feb. 6	- Mar. 5	.01076	.01078	.01082	.01083	.01221	.01689	.02298	.02882	.03238	.03426	.03522	.03813
Mar. 6	- Apr. 5	.01075	.01078	.01081	.01083	.01221	.01688	.02298	.02882	.03238	.03426	.03522	.03813
Apr. 6	- May 6	.01076	.01079	.01082	.01084	.01222	.01690	.02299	.02883	.03239	.03427	.03523	.03814
May 7	- Jun. 5	.01076	.01078	.01082	.01084	.01222	.01689	.02299	.02882	.03239	.03427	.03523	.03813
Jun. 6	- Jul. 5	.01075	.01077	.01081	.01083	.01221	.01688	.02298	.02882	.03238	.03426	.03522	.03813
Jul. 6	- Aug. 5	.01109	.01112	.01116	.01118	.01256	.01723	.02332	.02916	.03272	.03460	.03556	.03847
Aug. 6	- Sep. 5	.01165	.01168	.01172	.01174	.01312	.01779	.02388	.02972	.03328	.03516	.03612	.03903
Sep. 6	- Oct. 4	.01192	.01195	.01199	.01202	.01340	.01807	.02416	.02999	.03355	.03543	.03639	.03930
Oct. 5	- Nov. 5	.01253	.01256	.01260	.01262	.01400	.01867	.02476	.03058	.03414	.03602	.03698	.03989
Nov. 6	- Dec. 5	.01374	.01377	.01382	.01384	.01522	.01988	.02596	.03178	.03534	.03722	.03818	.04108
Dec. 6, '02	- Jan. 6, '03	.05903	.05927	.05961	.05979	.06117	.06572	.07163	.07729	.08076	.08272	.08377	.08666
Jan. 7	- Feb. 5	.06091	.06115	.06149	.06168	.06306	.06760	.07350	.07914	.08261	.08456	.08561	.08850
Feb. 6	- Mar. 5	.06236	.06260	.06295	.06313	.06451	.06904	.07494	.08058	.08404	.08599	.08704	.08992
Mar. 6	- Apr. 4	.06544	.06568	.06603	.06621	.06759	.07211	.07798	.08360	.08705	.08900	.09005	.09292
Apr. 5	- May 5	.06650	.06675	.06710	.06728	.06866	.07317	.07904	.08466	.08810	.09005	.09110	.09397
May 6	- Jun. 5	.06923	.06947	.06982	.07001	.07138	.07589	.08174	.08734	.09078	.09272	.09377	.09663
Jun. 6	- Jul. 7	.07208	.07233	.07268	.07287	.07424	.07873	.08456	.09015	.09357	.09551	.09656	.09941
Jul. 8	- Aug. 5	.07544	.07569	.07604	.07623	.07760	.08207	.08788	.09345	.09687	.09880	.09984	.10269
Aug. 6	- Sep. 5	.08067	.08092	.08128	.08147	.08283	.08728	.09306	.09859	.10199	.10392	.10496	.10779
Sep. 6	- Oct. 6	.08453	.08478	.08515	.08535	.08671	.09114	.09690	.10242	.10581	.10773	.10877	.11160
Oct. 7	- Nov. 5	.08900	.08926	.08963	.08983	.09118	.09560	.10134	.10683	.11020	.11212	.11316	.11597
Nov. 6	- Dec. 5	.09444	.09471	.09509	.09529	.09664	.10103	.10674	.11220	.11556	.11747	.11851	.12131

*(Continued)*

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

**TABLE II**

**2006 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 2006 distribution was received											
		2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '03	- Jan. 5, '04	.04374	.04394	.04421	.04436	.04575	.05035	.05633	.06205	.06556	.06751	.06855	.07146
Jan. 6	- Feb. 5	.04582	.04607	.04643	.04662	.04803	.05265	.05864	.06438	.06791	.06990	.07097	.07390
Feb. 6	- Mar. 5	.04749	.04774	.04811	.04831	.04972	.05432	.06031	.06605	.06957	.07156	.07264	.07557
Mar. 6	- Apr. 5	.04965	.04992	.05030	.05051	.05192	.05652	.06250	.06823	.07174	.07374	.07483	.07776
Apr. 6	- May 5	.05165	.05192	.05232	.05253	.05394	.05853	.06450	.07022	.07373	.07573	.07681	.07974
May 6	- Jun. 7	.05411	.05439	.05480	.05502	.05642	.06101	.06697	.07267	.07618	.07818	.07927	.08219
Jun. 8	- Jul. 6	.05649	.05679	.05721	.05744	.05885	.06343	.06938	.07507	.07857	.08058	.08167	.08460
Jul. 7	- Aug. 5	.05916	.05946	.05990	.06014	.06154	.06611	.07205	.07773	.08122	.08323	.08432	.08724
Aug. 6	- Sep. 7	.06190	.06221	.06265	.06288	.06429	.06884	.07476	.08042	.08390	.08590	.08700	.08991
Sep. 8	- Oct. 5	.06405	.06436	.06481	.06504	.06644	.07099	.07689	.08254	.08602	.08801	.08911	.09202
Oct. 6	- Nov. 5	.06734	.06766	.06812	.06836	.06976	.07429	.08018	.08582	.08928	.09128	.09238	.09528
Nov. 6	- Dec. 6	.06961	.06994	.07040	.07065	.07205	.07657	.08245	.08808	.09154	.09354	.09464	.09753
Dec. 7, '04	- Jan. 5, '05	.11931	.11954	.11986	.12004	.12133	.12556	.13107	.13633	.13957	.14140	.14238	.14507
Jan. 6	- Feb. 7	.12084	.12107	.12140	.12157	.12287	.12710	.13259	.13785	.14109	.14291	.14390	.14659
Feb. 8	- Mar. 7	.12208	.12231	.12264	.12282	.12412	.12834	.13383	.13908	.14231	.14414	.14513	.14781
Mar. 8	- Apr. 5	.12357	.12380	.12415	.12433	.12562	.12984	.13532	.14057	.14379	.14562	.14661	.14930
Apr. 6	- May 5	.12559	.12584	.12620	.12639	.12769	.13190	.13737	.14261	.14583	.14767	.14867	.15135
May 6	- Jun. 6	.12733	.12759	.12797	.12817	.12947	.13368	.13915	.14438	.14760	.14945	.15045	.15314
Jun. 7	- Jul. 5	.12850	.12878	.12918	.12939	.13069	.13490	.14037	.14561	.14883	.15068	.15169	.15438
Jul. 6	- Aug. 5	.13057	.13085	.13126	.13148	.13278	.13698	.14244	.14766	.15088	.15273	.15375	.15643
Aug. 6	- Sep. 6	.13294	.13323	.13366	.13388	.13518	.13938	.14482	.15004	.15325	.15510	.15612	.15880
Sep. 7	- Oct. 5	.13521	.13550	.13593	.13615	.13745	.14163	.14706	.15226	.15546	.15731	.15833	.16101
Oct. 6	- Nov. 7	.13520	.13550	.13593	.13615	.13745	.14163	.14707	.15227	.15547	.15732	.15834	.16102
Nov. 8	- Dec. 5	.13568	.13599	.13645	.13669	.13799	.14218	.14762	.15282	.15603	.15789	.15892	.16161
Dec. 6, '05	- Jan. 5, '06	.00038	.00081	.00143	.00175	.00329	.00820	.01458	.02068	.02444	.02666	.02790	.03107
Jan. 6	- Feb. 6		.00044	.00108	.00141	.00295	.00787	.01425	.02036	.02412	.02635	.02760	.03077
Feb. 7	- Mar. 6			.00068	.00104	.00259	.00753	.01392	.02004	.02382	.02608	.02735	.03054
Mar. 7	- Apr. 5				.00040	.00197	.00693	.01336	.01951	.02331	.02561	.02691	.03013
Apr. 6	- May 5					.00158	.00656	.01301	.01918	.02299	.02532	.02664	.02988
May 6	- Jun. 5						.00500	.01146	.01765	.02148	.02382	.02515	.02841
Jun. 6	- Jul. 5							.00651	.01274	.01660	.01897	.02033	.02362
Jul. 6	- Aug. 7								.00629	.01018	.01259	.01398	.01730
Aug. 8	- Sep. 5									.00393	.00638	.00780	.01116
Sep. 6	- Oct. 5										.00248	.00392	.00731
Oct. 6	- Nov. 6											.00148	.00492
Nov. 7	- Dec. 5												.00347

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

**TABLE III**

**2006 COST DEPLETION AMOUNTS PER UNIT  
(For corporations and nonresident aliens who received  
Units in the June 28, 1983 distribution)  
(Cumulative)**

	Month in which last 2006 distribution was received											
	2006											
	<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	\$.00024	\$.00024	\$.00024	\$.00024	\$.00024	\$.00024	\$.00024	\$.00024	\$.00024	\$.00024	\$.00024	\$.00024

**LL&E ROYALTY TRUST  
2006 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>						
Inception	- Sep. 6, '83	.00076	.03842	.00001	.00009	.00046	.03974
Sep. 7	- Oct. 5	.00076	.03844	.00001	.00009	.00046	.03976
Oct. 6	- Nov. 7	.00076	.03893	.00001	.00009	.00046	.04025
Nov. 8	- Dec. 5	.00076	.03921	.00001	.00009	.00047	.04054
Dec. 6, '83	- Jan. 5, '84	.00067	.03424	.00001	.00010	.00041	.03543
Jan. 6	- Feb. 6	.00067	.03460	.00001	.00010	.00043	.03581
Feb. 7	- Mar. 5	.00067	.03492	.00001	.00010	.00043	.03613
Mar. 6	- Apr. 5	.00067	.03522	.00001	.00010	.00043	.03643
Apr. 6	- May 7	.00068	.03576	.00001	.00011	.00044	.03700
May 8	- Jun. 5	.00070	.03626	.00001	.00011	.00044	.03752
Jun. 6	- Jul. 5	.00071	.03677	.00001	.00011	.00044	.03804
Jul. 6	- Aug. 6	.00071	.03733	.00001	.00012	.00046	.03863
Aug. 7	- Sep. 5	.00073	.03783	.00001	.00012	.00046	.03915
Sep. 6	- Oct. 5	.00075	.03835	.00001	.00012	.00048	.03971
Oct. 6	- Nov. 5	.00076	.03898	.00001	.00012	.00048	.04035
Nov. 6	- Dec. 5	.00076	.03950	.00001	.00012	.00048	.04087
Dec. 6, '84	- Jan. 7, '85	.00076	.03991	.00001	.00016	.00057	.04141
Jan. 8	- Feb. 5	.00076	.04051	.00001	.00016	.00058	.04202
Feb. 6	- Mar. 5	.00077	.04101	.00001	.00016	.00058	.04253
Mar. 6	- Apr. 8	.00079	.04154	.00001	.00016	.00059	.04309
Apr. 9	- May 6	.00082	.04229	.00001	.00018	.00059	.04389
May 7	- Jun. 5	.00082	.04300	.00001	.00018	.00059	.04460
Jun. 6	- Jul. 5	.00083	.04382	.00001	.00018	.00060	.04544
Jul. 6	- Aug. 5	.00084	.04477	.00001	.00019	.00061	.04642
Aug. 6	- Sep. 5	.00088	.04580	.00001	.00019	.00063	.04751
Sep. 6	- Oct. 7	.00088	.04662	.00001	.00020	.00065	.04836
Oct. 8	- Nov. 5	.00090	.04753	.00001	.00020	.00066	.04930
Nov. 6	- Dec. 5	.00091	.04840	.00001	.00022	.00066	.05020
Dec. 6, '85	- Jan. 6, '86	.00082	.04336	.00003	.00015	.00059	.04495
Jan. 7	- Feb. 5	.00084	.04797	.00003	.00016	.00061	.04961
Feb. 6	- Mar. 5	.00092	.05208	.00003	.00016	.00062	.05381
Mar. 6	- Apr. 7	.00100	.05834	.00003	.00016	.00064	.06017
Apr. 8	- May 5	.00109	.06560	.00003	.00016	.00066	.06754
May 6	- Jun. 5	.00119	.06911	.00003	.00018	.00066	.07117
Jun. 6	- Jul. 7	.00120	.06976	.00003	.00018	.00066	.07183

(Continued)

**LL&E ROYALTY TRUST  
2006 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>						
Jul. 8, '85	- Aug. 5, '86	.00134	.07420	.00003	.00018	.00067	.07642
Aug. 6	- Sep. 5	.00147	.07780	.00003	.00018	.00067	.08015
Sep. 6	- Oct. 6	.00167	.08374	.00003	.00018	.00068	.08630
Oct. 7	- Nov. 5	.00186	.09103	.00003	.00019	.00069	.09380
Nov. 6	- Dec. 5	.00207	.09740	.00004	.00019	.00072	.10042
Dec. 6, '86	- Jan. 5, '87	.00081	.02263	.01516	.00769	.00616	.05254
Jan. 6	- Feb. 5	.00066	.02280	.01318	.00673	.00562	.04907
Feb. 6	- Mar. 5	.00062	.02264	.01328	.00678	.00571	.04911
Mar. 6	- Apr. 6	.00059	.02265	.01547	.00785	.00643	.05308
Apr. 7	- May 5	.00057	.02244	.01719	.00870	.00700	.05600
May 6	- Jun. 5	.00051	.02166	.01840	.00929	.00742	.05739
Jun. 6	- Jul. 6	.00042	.02089	.01683	.00853	.00703	.05380
Jul. 7	- Aug. 5	.00037	.01844	.01769	.00895	.00739	.05295
Aug. 6	- Sep. 8	.00000	.01557	.01849	.00964	.00771	.05152
Sep. 9	- Oct. 5	.00048	.01401	.01928	.00972	.00805	.05165
Oct. 6	- Nov. 5	.00057	.01189	.01903	.00959	.00803	.04922
Nov. 6	- Dec. 7	.00085	.00963	.02458	.01231	.00980	.05732
Dec. 8, '87	- Jan. 5, '88	.00265	.08083	.01462	.00720	.00402	.10939
Jan. 6	- Feb. 5	.00265	.08202	.01349	.00667	.00381	.10871
Feb. 6	- Mar. 7	.00273	.08430	.01460	.00719	.00407	.11296
Mar. 8	- Apr. 5	.00275	.08579	.01451	.00715	.00405	.11432
Apr. 6	- May 5	.00280	.08740	.01445	.00712	.00406	.11590
May 6	- Jun. 6	.00282	.08912	.01401	.00692	.00398	.11692
Jun. 7	- Jul. 6	.00297	.09161	.01527	.00755	.00427	.12175
Jul. 7	- Aug. 5	.00304	.09324	.01539	.00763	.00430	.12368
Aug. 6	- Sep. 6	.00309	.09542	.01601	.00793	.00444	.12697
Sep. 7	- Oct. 5	.00314	.09735	.01585	.00786	.00445	.12873
Oct. 6	- Nov. 7	.00328	.09996	.01737	.00860	.00477	.13407
Nov. 8	- Dec. 5	.00317	.09950	.01494	.00747	.00427	.12942

*(Continued)*

**LL&E ROYALTY TRUST  
2006 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, '88	- Jan. 5, '89	.00330	.09675	.01156	.00470	.00485	.12156
Jan. 6	- Feb. 6	.00316	.09661	.00955	.00397	.00425	.11787
Feb. 7	- Mar. 6	.00328	.09883	.01178	.00480	.00497	.12407
Mar. 7	- Apr. 5	.00332	.10029	.01321	.00534	.00544	.12806
Apr. 6	- May 5	.00362	.10474	.01961	.00771	.00742	.14379
May 6	- Jun. 5	.00397	.10957	.02671	.01034	.00963	.16116
Jun. 6	- Jul. 5	.00367	.10830	.02196	.00859	.00821	.15150
Jul. 6	- Aug. 7	.00358	.10868	.02114	.00830	.00798	.15042
Aug. 8	- Sep. 5	.00335	.10805	.01742	.00694	.00687	.14324
Sep. 6	- Oct. 5	.00354	.11149	.02197	.00863	.00833	.15473
Oct. 6	- Nov. 6	.00369	.11429	.02664	.01036	.00980	.16571
Nov. 7	- Dec. 5	.00363	.11499	.02740	.01065	.01008	.16771
Dec. 6, '89	- Jan. 5, '90	.00682	.17022	.01944	.00590	.00565	.20823
Jan. 6	- Feb. 5	.00678	.16992	.01841	.00561	.00539	.20630
Feb. 6	- Mar. 5	.00662	.16819	.01597	.00493	.00479	.20067
Mar. 6	- Apr. 5	.00669	.16931	.01629	.00506	.00488	.20240
Apr. 6	- May 7	.00669	.16945	.01605	.00501	.00483	.20220
May 8	- Jun. 5	.00677	.17121	.01742	.00542	.00516	.20616
Jun. 6	- Jul. 5	.00638	.16763	.01320	.00421	.00415	.19571
Jul. 6	- Aug. 6	.00623	.16631	.01173	.00382	.00381	.19202
Aug. 7	- Sep. 5	.00622	.16738	.01227	.00402	.00394	.19396
Sep. 6	- Oct. 5	.00704	.17624	.02074	.00648	.00600	.21672
Oct. 6	- Nov. 5	.00774	.18388	.02759	.00848	.00765	.23563
Nov. 6	- Dec. 5	.00869	.19443	.03736	.01136	.01003	.26226
Dec. 6, '90	- Jan. 7, '91	.01322	.28668	.02565	.00302	.00714	.33574
Jan. 8	- Feb. 5	.01222	.27712	.02089	.00252	.00591	.31868
Feb. 6	- Mar. 5	.01048	.26071	.01268	.00163	.00383	.28934
Mar. 6	- Apr. 5	.00971	.25301	.00883	.00125	.00288	.27569
Apr. 6	- May 6	.00947	.25050	.00759	.00115	.00257	.27129
May 7	- Jun. 5	.00912	.24710	.00586	.00096	.00214	.26519
Jun. 6	- Jul. 5	.00866	.24281	.00373	.00073	.00159	.25752
Jul. 6	- Aug. 5	.00808	.23701	.00083	.00041	.00086	.24719
Aug. 6	- Sep. 5	.00807	.23694	.00079	.00041	.00085	.24706
Sep. 6	- Oct. 7	.00812	.23740	.00102	.00043	.00092	.24789
Oct. 8	- Nov. 5	.00809	.23712	.00089	.00042	.00090	.24742
Nov. 6	- Dec. 5	.00815	.23764	.00115	.00045	.00098	.24837

*(Continued)*

**LL&E ROYALTY TRUST  
2006 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, '91	- Jan. 6, '92	.00547	.13616	.00369	.00219	.00083	.14843
Jan. 7	- Feb. 5	.00633	.14437	.01577	.00468	.00191	.17344
Feb. 6	- Mar. 5	.00608	.14199	.01080	.00367	.00148	.16428
Mar. 6	- Apr. 6	.00622	.14371	.01204	.00392	.00159	.16777
Apr. 7	- May 5	.00606	.14145	.00591	.00266	.00105	.15727
May 6	- Jun. 5	.00631	.14400	.00765	.00302	.00120	.16236
Jun. 6	- Jul. 6	.00673	.14926	.01266	.00411	.00165	.17471
Jul. 7	- Aug. 5	.00692	.15093	.01368	.00436	.00176	.17798
Aug. 6	- Sep. 7	.00731	.15450	.01658	.00502	.00203	.18584
Sep. 8	- Oct. 5	.00751	.15747	.01606	.00497	.00200	.18839
Oct. 6	- Nov. 5	.00789	.16088	.01929	.00573	.00230	.19655
Nov. 6	- Dec. 7	.00818	.16499	.02006	.00589	.00236	.20196
Dec. 8, '92	- Jan. 5, '93	.00674	.13699	.01718	.00828	.00133	.17063
Jan. 6	- Feb. 5	.00678	.13864	.01390	.00727	.00116	.16784
Feb. 6	- Mar. 5	.00694	.14104	.01371	.00721	.00115	.17014
Mar. 6	- Apr. 5	.00706	.14096	.01209	.00670	.00108	.16797
Apr. 6	- May 5	.00725	.14345	.01130	.00644	.00105	.16956
May 6	- Jun. 8	.00749	.14720	.00929	.00580	.00096	.17080
Jun. 9	- Jul. 6	.00777	.15078	.00989	.00599	.00101	.17550
Jul. 7	- Aug. 5	.00789	.15398	.00831	.00549	.00093	.17665
Aug. 6	- Sep. 7	.00828	.15645	.01007	.00608	.00103	.18198
Sep. 8	- Oct. 5	.00867	.16073	.01244	.00682	.00117	.18991
Oct. 6	- Nov. 5	.00901	.16519	.01311	.00702	.00122	.19564
Nov. 6	- Dec. 6	.00924	.16641	.01171	.00659	.00114	.19517
Dec. 7, '93	- Jan. 5, '94	.01716	.33077	.00689	.00243	.00087	.35815
Jan. 6	- Feb. 7	.01731	.33187	.00682	.00241	.00087	.35931
Feb. 8	- Mar. 7	.01740	.33235	.00696	.00244	.00088	.36006
Mar. 8	- Apr. 5	.01765	.33467	.00730	.00251	.00092	.36308
Apr. 6	- May 5	.01794	.33725	.00762	.00258	.00094	.36637
May 6	- Jun. 6	.01836	.34210	.00875	.00281	.00104	.37310
Jun. 7	- Jul. 5	.01890	.34813	.01021	.00309	.00114	.38152
Jul. 6	- Aug. 5	.01920	.35136	.00999	.00304	.00113	.38477
Aug. 6	- Sep. 6	.01940	.35456	.00877	.00281	.00107	.38665
Sep. 7	- Oct. 5	.01942	.35584	.00652	.00235	.00093	.38509
Oct. 6	- Nov. 7	.01949	.35643	.00486	.00202	.00081	.38363
Nov. 8	- Dec. 5	.01981	.35812	.00497	.00204	.00083	.38579

(Continued)

**LL&E ROYALTY TRUST  
2006 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, '94	- Jan. 5, '95	.02057	.35838	.00389	.00452	.00090	.38826
Jan. 6	- Feb. 6	.02083	.35882	.00378	.00446	.00089	.38878
Feb. 7	- Mar. 6	.02109	.36149	.00376	.00446	.00091	.39171
Mar. 7	- Apr. 5	.02166	.36513	.00512	.00521	.00106	.39818
Apr. 6	- May 5	.02217	.36912	.00640	.00596	.00119	.40484
May 6	- Jun. 5	.02260	.37250	.00684	.00622	.00124	.40940
Jun. 6	- Jul. 5	.02319	.37682	.00789	.00681	.00136	.41607
Jul. 6	- Aug. 7	.02330	.37722	.00716	.00639	.00129	.41536
Aug. 8	- Sep. 5	.02333	.37746	.00592	.00572	.00117	.41360
Sep. 6	- Oct. 5	.02356	.37805	.00569	.00565	.00115	.41410
Oct. 6	- Nov. 6	.02373	.37948	.00693	.00649	.00128	.41791
Nov. 7	- Dec. 5	.02476	.38392	.00952	.00813	.00154	.42787
Dec. 6, '95	- Jan. 5, '96	.02843	.45912	.00715	.00604	.00100	.50174
Jan. 6	- Feb. 5	.02898	.46382	.00876	.00707	.00113	.50976
Feb. 6	- Mar. 5	.02919	.46581	.00899	.00736	.00117	.51252
Mar. 6	- Apr. 5	.02916	.46587	.00841	.00719	.00112	.51175
Apr. 6	- May 6	.02924	.46795	.00825	.00722	.00113	.51379
May 7	- Jun. 5	.02919	.47028	.00785	.00709	.00109	.51550
Jun. 6	- Jul. 5	.02896	.46953	.00656	.00633	.00098	.51236
Jul. 6	- Aug. 5	.02888	.46962	.00560	.00578	.00091	.51079
Aug. 6	- Sep. 5	.02893	.47001	.00484	.00535	.00085	.50998
Sep. 6	- Oct. 7	.02921	.47180	.00498	.00542	.00087	.51228
Oct. 8	- Nov. 5	.02948	.47465	.00479	.00530	.00085	.51507
Nov. 6	- Dec. 5	.02974	.47783	.00509	.00546	.00088	.51900
Dec. 6, '96	- Jan. 6, '97	.03125	.50926	.00354	.00667	.00048	.55120
Jan. 7	- Feb. 5	.03199	.51726	.00475	.00816	.00057	.56273
Feb. 6	- Mar. 5	.03195	.51761	.00463	.00808	.00056	.56283
Mar. 6	- Apr. 7	.03170	.51567	.00370	.00712	.00050	.55869
Apr. 8	- May 5	.03128	.51214	.00199	.00533	.00038	.55112
May 6	- Jun. 5	.03134	.51294	.00176	.00508	.00037	.55149
Jun. 6	- Jul. 7	.03176	.51605	.00239	.00579	.00041	.55640
Jul. 8	- Aug. 5	.03198	.51737	.00254	.00600	.00043	.55832
Aug. 6	- Sep. 5	.03207	.52004	.00267	.00621	.00043	.56142
Sep. 6	- Oct. 6	.03214	.52213	.00289	.00660	.00046	.56422
Oct. 7	- Nov. 5	.03239	.52629	.00346	.00738	.00050	.57002
Nov. 6	- Dec. 5	.03268	.53043	.00429	.00849	.00056	.57645

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**LL&E ROYALTY TRUST  
2006 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, '97	- Jan. 5, '98	.00993	.18418	.02197	.02013	.00320	.23941
Jan. 6	- Feb. 5	.00984	.18337	.01779	.01909	.00288	.23297
Feb. 6	- Mar. 5	.01063	.19237	.01650	.02066	.00280	.24297
Mar. 6	- Apr. 6	.01107	.20342	.01697	.02281	.00286	.25711
Apr. 7	- May 5	.01107	.20343	.01715	.02539	.00290	.25994
May 6	- Jun. 5	.01139	.20632	.01457	.02668	.00273	.26170
Jun. 6	- Jul. 6	.01159	.21295	.01280	.02590	.00261	.26585
Jul. 7	- Aug. 5	.01218	.21762	.01248	.02573	.00258	.27059
Aug. 6	- Sep. 8	.01241	.22026	.01209	.02549	.00256	.27280
Sep. 9	- Oct. 5	.01263	.22381	.00867	.02402	.00233	.27147
Oct. 6	- Nov. 5	.01430	.22602	.00881	.02403	.00237	.27553
Nov. 6	- Dec. 7	.01521	.23251	.01063	.02477	.00251	.28563
Dec. 8, '98	- Jan. 5, '99	.05195	.68683	.00245	.00613	.00058	.74793
Jan. 6	- Feb. 5	.05193	.68668	.00230	.00605	.00057	.74753
Feb. 6	- Mar. 5	.05189	.68614	.00175	.00577	.00053	.74608
Mar. 6	- Apr. 5	.05189	.68603	.00166	.00572	.00052	.74583
Apr. 6	- May 5	.05193	.68628	.00159	.00568	.00053	.74601
May 6	- Jun. 7	.05209	.68647	.00160	.00569	.00054	.74638
Jun. 8	- Jul. 6	.05223	.68638	.00138	.00557	.00054	.74610
Jul. 7	- Aug. 5	.05247	.68702	.00156	.00566	.00056	.74728
Aug. 6	- Sep. 7	.05258	.68763	.00187	.00582	.00058	.74848
Sep. 8	- Oct. 5	.05301	.69019	.00289	.00630	.00067	.75307
Oct. 6	- Nov. 5	.05329	.69328	.00442	.00718	.00081	.75898
Nov. 6	- Dec. 6	.05349	.69461	.00584	.00811	.00091	.76296
Dec. 7, '99	- Jan. 5, '00	.05208	.68278	.00576	.01029	.00030	.75121
Jan. 6	- Feb. 7	.05225	.68477	.00601	.01058	.00029	.75390
Feb. 8	- Mar. 6	.05253	.68762	.00682	.01114	.00032	.75842
Mar. 7	- Apr. 5	.05274	.68989	.00730	.01143	.00033	.76169
Apr. 6	- May 5	.05274	.69028	.00564	.01043	.00030	.75939
May 6	- Jun. 5	.05289	.69234	.00519	.01014	.00029	.76085
Jun. 6	- Jul. 5	.05314	.69456	.00567	.01044	.00030	.76411
Jul. 6	- Aug. 7	.05338	.69649	.00588	.01073	.00031	.76679
Aug. 8	- Sep. 5	.05359	.69919	.00585	.01074	.00033	.76970
Sep. 6	- Oct. 5	.05383	.70169	.00592	.01078	.00033	.77255
Oct. 6	- Nov. 6	.05407	.70483	.00617	.01089	.00034	.77629
Nov. 7	- Dec. 5	.05431	.70742	.00629	.01102	.00034	.77938

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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)**

<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, '00	- Jan. 5, '01	.05852	.75937	.00311	.01093	.00033	.83226
Jan. 6	- Feb. 5	.05898	.76455	.00326	.01180	.00034	.83894
Feb. 6	- Mar. 5	.05893	.76726	.00295	.01178	.00037	.84128
Mar. 6	- Apr. 5	.05902	.77143	.00266	.01196	.00039	.84546
Apr. 6	- May 7	.05926	.77461	.00233	.01199	.00038	.84857
May 8	- Jun. 5	.05968	.77814	.00257	.01295	.00038	.85373
Jun. 6	- Jul. 5	.06007	.78134	.00252	.01319	.00038	.85749
Jul. 6	- Aug. 6	.06029	.78345	.00223	.01323	.00037	.85957
Aug. 7	- Sep. 5	.06068	.78598	.00206	.01302	.00035	.86210
Sep. 6	- Oct. 5	.06102	.78708	.00177	.01268	.00033	.86289
Oct. 6	- Nov. 5	.06156	.79077	.00191	.01280	.00034	.86739
Nov. 6	- Dec. 5	.06151	.79067	.00177	.01261	.00036	.86692
Dec. 6, '01	- Jan. 7, '02	.06367	.82476	.00080	.01054	.00026	.90003
Jan. 8	- Feb. 5	.06362	.82454	.00069	.01024	.00028	.89938
Feb. 6	- Mar. 5	.06362	.82449	.00066	.01016	.00034	.89927
Mar. 6	- Apr. 5	.06360	.82431	.00054	.00993	.00035	.89872
Apr. 6	- May 6	.06361	.82437	.00061	.00999	.00036	.89894
May 7	- Jun. 5	.06362	.82449	.00075	.01015	.00037	.89937
Jun. 6	- Jul. 5	.06363	.82462	.00086	.01035	.00039	.89985
Jul. 6	- Aug. 5	.06367	.82474	.00096	.01082	.00039	.90059
Aug. 6	- Sep. 5	.06367	.82492	.00110	.01154	.00043	.90166
Sep. 6	- Oct. 4	.06367	.82494	.00110	.01180	.00045	.90196
Oct. 5	- Nov. 5	.06376	.82528	.00144	.01280	.00047	.90375
Nov. 6	- Dec. 5	.06379	.82549	.00156	.01409	.00051	.90544
Dec. 6, '02	- Jan. 6, '03	.05574	.71243	.00030	.05364	.00333	.82544
Jan. 7	- Feb. 5	.05571	.71224	.00027	.05432	.00332	.82585
Feb. 6	- Mar. 5	.05571	.71221	.00029	.05538	.00333	.82691
Mar. 6	- Apr. 4	.05573	.71234	.00032	.05866	.00338	.83044
Apr. 5	- May 5	.05591	.71331	.00028	.05856	.00335	.83142
May 6	- Jun. 5	.05618	.71556	.00029	.06146	.00342	.83690
Jun. 6	- Jul. 7	.05651	.71902	.00032	.06502	.00348	.84436
Jul. 8	- Aug. 5	.05695	.72313	.00042	.06942	.00359	.85351
Aug. 6	- Sep. 5	.05716	.72457	.00045	.07430	.00366	.86015
Sep. 6	- Oct. 6	.05744	.72557	.00042	.07709	.00372	.86423
Oct. 7	- Nov. 5	.05788	.73016	.00042	.08166	.00380	.87392
Nov. 6	- Dec. 5	.05821	.73228	.00047	.08629	.00388	.88113

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**LL&E ROYALTY TRUST  
2006 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, '03	- Jan. 5, '04	.06580	.83374	.00062	.04267	.00299	.94582
Jan. 6	- Feb. 5	.06599	.83461	.00067	.04504	.00388	.95019
Feb. 6	- Mar. 5	.06599	.83459	.00072	.04627	.00394	.95150
Mar. 6	- Apr. 5	.06597	.83456	.00081	.04825	.00412	.95370
Apr. 6	- May 5	.06596	.83455	.00085	.05004	.00419	.95559
May 6	- Jun. 7	.06596	.83455	.00104	.05249	.00433	.95837
Jun. 8	- Jul. 6	.06596	.83455	.00125	.05484	.00454	.96114
Jul. 7	- Aug. 5	.06596	.83455	.00163	.05749	.00467	.96430
Aug. 6	- Sep. 7	.06596	.83453	.00230	.06022	.00472	.96774
Sep. 8	- Oct. 5	.06596	.83451	.00230	.06232	.00476	.96985
Oct. 6	- Nov. 5	.06595	.83451	.00230	.06569	.00490	.97336
Nov. 6	- Dec. 6	.06595	.83450	.00230	.06800	.00500	.97575
Dec. 7, '04	- Jan. 5, '05	.06219	.78430	.00508	.11604	.00346	.97106
Jan. 6	- Feb. 7	.06267	.78522	.00518	.11792	.00353	.97451
Feb. 8	- Mar. 7	.06267	.78521	.00541	.11929	.00359	.97617
Mar. 8	- Apr. 5	.06301	.78704	.00562	.12133	.00369	.98069
Apr. 6	- May 5	.06301	.78704	.00572	.12362	.00388	.98327
May 6	- Jun. 6	.06326	.78754	.00591	.12571	.00409	.98651
Jun. 7	- Jul. 5	.06326	.78754	.00615	.12702	.00434	.98831
Jul. 6	- Aug. 5	.06326	.78754	.00637	.12940	.00445	.99101
Aug. 6	- Sep. 6	.06326	.78754	.00667	.13214	.00462	.99423
Sep. 7	- Oct. 5	.06326	.78754	.00667	.13473	.00462	.99682
Oct. 6	- Nov. 7	.06326	.78754	.00667	.13471	.00466	.99683
Nov. 8	- Dec. 5	.06326	.78754	.00667	.13526	.00492	.99765
Dec. 6, '05	- Dec. 5, '06	.07390	.91912	.00000	.00022	.00676	1.00000

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

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

For Unit acquired of record		Month in which last 2006 distribution was received											
on/after	not later than	2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Inception	- Jan. 5, '87	.05511	.05222	.05098	.04955	.05433	.07450	.10581	.13441	.12824	.10601	.08000	.07682
Jan. 6	- Feb. 5	.07703	.07414	.07290	.07147	.07625	.09642	.12773	.15633	.15016	.12793	.10192	.09874
Feb. 6	- Mar. 5	.08673	.08384	.08260	.08117	.08595	.10612	.13743	.16603	.15986	.13763	.11162	.10844
Mar. 6	- Apr. 6	.04780	.04491	.04367	.04224	.04702	.06719	.09850	.12710	.12093	.09870	.07269	.06951
Apr. 7	- May 5	.02525	.02236	.02112	.01969	.02447	.04464	.07595	.10455	.09838	.07615	.05014	.04696
May 6	- Jun. 5	.00418	.00129	.00005	(.00138)	.00340	.02357	.05488	.08348	.07731	.05508	.02907	.02589
Jun. 6	- Jul. 6	.00153	(.00136)	(.00260)	(.00403)	.00075	.02092	.05223	.08083	.07466	.05243	.02642	.02324
Jul. 7	- Aug. 5	(.01784)	(.02073)	(.02197)	(.02340)	(.01862)	.00155	.03286	.06146	.05529	.03306	.00705	.00387
Aug. 6	- Sep. 8	(.01330)	(.01619)	(.01743)	(.01886)	(.01408)	.00609	.03740	.06600	.05983	.03760	.01159	.00841
Sep. 9	- Oct. 5	(.02140)	(.02429)	(.02553)	(.02696)	(.02218)	(.00201)	.02930	.05790	.05173	.02950	.00349	.00031
Oct. 6	- Nov. 5	.00262	(.00027)	(.00151)	(.00294)	.00184	.02201	.05332	.08192	.07575	.05352	.02751	.02433
Nov. 6	- Dec. 7	.01956	.01667	.01543	.01400	.01878	.03895	.07026	.09886	.09269	.07046	.04445	.04127
Dec. 8, '87	- Jan. 5, '88	.05483	.05194	.05070	.04927	.05405	.07422	.10553	.13413	.12796	.10573	.07972	.07654
Jan. 6	- Feb. 5	.05778	.05489	.05365	.05222	.05700	.07717	.10848	.13708	.13091	.10868	.08267	.07949
Feb. 6	- Mar. 7	.03550	.03261	.03137	.02994	.03472	.05489	.08620	.11480	.10863	.08640	.06039	.05721
Mar. 8	- Apr. 5	.02228	.01939	.01815	.01672	.02150	.04167	.07298	.10158	.09541	.07318	.04717	.04399
Apr. 6	- May 5	.02906	.02617	.02493	.02350	.02828	.04845	.07976	.10836	.10219	.07996	.05395	.05077
May 6	- Jun. 6	.04088	.03799	.03675	.03532	.04010	.06027	.09158	.12018	.11401	.09178	.06577	.06259
Jun. 7	- Jul. 6	.01807	.01518	.01394	.01251	.01729	.03746	.06877	.09737	.09120	.06897	.04296	.03978
Jul. 7	- Aug. 5	.01246	.00957	.00833	.00690	.01168	.03185	.06316	.09176	.08559	.06336	.03735	.03417
Aug. 6	- Sep. 6	.00556	.00267	.00143	.00000	.00478	.02495	.05626	.08486	.07869	.05646	.03045	.02727
Sep. 7	- Oct. 5	.01031	.00742	.00618	.00475	.00953	.02970	.06101	.08961	.08344	.06121	.03520	.03202
Oct. 6	- Nov. 7	.00356	.00067	(.00057)	(.00200)	.00278	.02295	.05426	.08286	.07669	.05446	.02845	.02527
Nov. 8	- Dec. 5	.04266	.03977	.03853	.03710	.04188	.06205	.09336	.12196	.11579	.09356	.06755	.06437
Dec. 6, '88	- Jan. 5, '89	.06816	.06527	.06403	.06260	.06738	.08755	.11886	.14746	.14129	.11906	.09305	.08987
Jan. 6	- Feb. 6	.09776	.09487	.09363	.09220	.09698	.11715	.14846	.17706	.17089	.14866	.12265	.11947
Feb. 7	- Mar. 6	.07132	.06843	.06719	.06576	.07054	.09071	.12202	.15062	.14445	.12222	.09621	.09303
Mar. 7	- Apr. 5	.05827	.05538	.05414	.05271	.05749	.07766	.10897	.13757	.13140	.10917	.08316	.07998
Apr. 6	- May 5	.01969	.01680	.01556	.01413	.01891	.03908	.07039	.09899	.09282	.07059	.04458	.04140
May 6	- Jun. 5	(.03083)	(.03372)	(.03496)	(.03639)	(.03161)	(.01144)	.01987	.04847	.04230	.02007	(.00594)	(.00912)
Jun. 6	- Jul. 5	(.04339)	(.04628)	(.04752)	(.04895)	(.04417)	(.02400)	.00731	.03591	.02974	.00751	(.01850)	(.02168)
Jul. 6	- Aug. 7	(.03961)	(.04250)	(.04374)	(.04517)	(.04039)	(.02022)	.01109	.03969	.03352	.01129	(.01472)	(.01790)
Aug. 8	- Sep. 5	.00349	.00060	(.00064)	(.00207)	.00271	.02288	.05419	.08279	.07662	.05439	.02838	.02520
Sep. 6	- Oct. 5	(.03249)	(.03538)	(.03662)	(.03805)	(.03327)	(.01310)	.01821	.04681	.04064	.01841	(.00760)	(.01078)
Oct. 6	- Nov. 6	(.05094)	(.05383)	(.05507)	(.05650)	(.05172)	(.03155)	(.00024)	.02836	.02219	(.00004)	(.02605)	(.02923)
Nov. 7	- Dec. 5	(.06340)	(.06629)	(.06753)	(.06896)	(.06418)	(.04401)	(.01270)	.01590	.00973	(.01250)	(.03851)	(.04169)

( ) 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  
2006 TAX INFORMATION**

**TABLE V**

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

For Unit acquired of record		Month in which last 2006 distribution was received											
on/after	not later than	2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '89	- Jan. 5, '90	(.05259)	(.05548)	(.05672)	(.05815)	(.05337)	(.03320)	(.00189)	.02671	.02054	(.00169)	(.02770)	(.03088)
Jan. 6	- Feb. 5	(.04845)	(.05134)	(.05258)	(.05401)	(.04923)	(.02906)	.00225	.03085	.02468	.00245	(.02356)	(.02674)
Feb. 6	- Mar. 5	(.03171)	(.03460)	(.03584)	(.03727)	(.03249)	(.01232)	.01899	.04759	.04142	.01919	(.00682)	(.01000)
Mar. 6	- Apr. 5	(.03758)	(.04047)	(.04171)	(.04314)	(.03836)	(.01819)	.01312	.04172	.03555	.01332	(.01269)	(.01587)
Apr. 6	- May 7	(.03243)	(.03532)	(.03656)	(.03799)	(.03321)	(.01304)	.01827	.04687	.04070	.01847	(.00754)	(.01072)
May 8	- Jun. 5	(.04935)	(.05224)	(.05348)	(.05491)	(.05013)	(.02996)	.00135	.02995	.02378	.00155	(.02446)	(.02764)
Jun. 6	- Jul. 5	(.01717)	(.02006)	(.02130)	(.02273)	(.01795)	.00222	.03353	.06213	.05596	.03373	.00772	.00454
Jul. 6	- Aug. 6	(.01886)	(.02175)	(.02299)	(.02442)	(.01964)	.00053	.03184	.06044	.05427	.03204	.00603	.00285
Aug. 7	- Sep. 5	(.03698)	(.03987)	(.04111)	(.04254)	(.03776)	(.01759)	.01372	.04232	.03615	.01392	(.01209)	(.01527)
Sep. 6	- Oct. 5	(.11274)	(.11563)	(.11687)	(.11830)	(.11352)	(.09335)	(.06204)	(.03344)	(.03961)	(.06184)	(.08785)	(.09103)
Oct. 6	- Nov. 5	(.18173)	(.18462)	(.18586)	(.18729)	(.18251)	(.16234)	(.13103)	(.10243)	(.10860)	(.13083)	(.15684)	(.16002)
Nov. 6	- Dec. 5	(.25514)	(.25803)	(.25927)	(.26070)	(.25592)	(.23575)	(.20444)	(.17584)	(.18201)	(.20424)	(.23025)	(.23343)
Dec. 6, '90	- Jan. 7, '91	(.27007)	(.27296)	(.27420)	(.27563)	(.27085)	(.25068)	(.21937)	(.19077)	(.19694)	(.21917)	(.24518)	(.24836)
Jan. 8	- Feb. 5	(.22123)	(.22412)	(.22536)	(.22679)	(.22201)	(.20184)	(.17053)	(.14193)	(.14810)	(.17033)	(.19634)	(.19952)
Feb. 6	- Mar. 5	(.12341)	(.12630)	(.12754)	(.12897)	(.12419)	(.10402)	(.07271)	(.04411)	(.05028)	(.07251)	(.09852)	(.10170)
Mar. 6	- Apr. 5	(.06640)	(.06929)	(.07053)	(.07196)	(.06718)	(.04701)	(.01570)	.01290	.00673	(.01550)	(.04151)	(.04469)
Apr. 6	- May 6	(.04713)	(.05002)	(.05126)	(.05269)	(.04791)	(.02774)	.00357	.03217	.02600	.00377	(.02224)	(.02542)
May 7	- Jun. 5	(.02351)	(.02640)	(.02764)	(.02907)	(.02429)	(.00412)	.02719	.05579	.04962	.02739	.00138	(.00180)
Jun. 6	- Jul. 5	.01836	.01547	.01423	.01280	.01758	.03775	.06906	.09766	.09149	.06926	.04325	.04007
Jul. 6	- Aug. 5	.04910	.04621	.04497	.04354	.04832	.06849	.09980	.12840	.12223	.10000	.07399	.07081
Aug. 6	- Sep. 5	.04900	.04611	.04487	.04344	.04822	.06839	.09970	.12830	.12213	.09990	.07389	.07071
Sep. 6	- Oct. 7	.04508	.04219	.04095	.03952	.04430	.06447	.09578	.12438	.11821	.09598	.06997	.06679
Oct. 8	- Nov. 5	.04624	.04335	.04211	.04068	.04546	.06563	.09694	.12554	.11937	.09714	.07113	.06795
Nov. 6	- Dec. 5	.04438	.04149	.04025	.03882	.04360	.06377	.09508	.12368	.11751	.09528	.06927	.06609

( ) 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  
2006 TAX INFORMATION**

**TABLE V**

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

For Unit acquired of record		Month in which last 2006 distribution was received											
on/after	not later than	2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '91	- Jan. 6, '92	.03767	.03478	.03354	.03211	.03689	.05706	.08837	.11697	.11080	.08857	.06256	.05938
Jan. 7	- Feb. 5	(.01935)	(.02224)	(.02348)	(.02491)	(.02013)	.00004	.03135	.05995	.05378	.03155	.00554	.00236
Feb. 6	- Mar. 5	(.02094)	(.02383)	(.02507)	(.02650)	(.02172)	(.00155)	.02976	.05836	.05219	.02996	.00395	.00077
Mar. 6	- Apr. 6	(.02133)	(.02422)	(.02546)	(.02689)	(.02211)	(.00194)	.02937	.05797	.05180	.02957	.00356	.00038
Apr. 7	- May 5	.02055	.01766	.01642	.01499	.01977	.03994	.07125	.09985	.09368	.07145	.04544	.04226
May 6	- Jun. 5	.00291	.00002	(.00122)	(.00265)	.00213	.02230	.05361	.08221	.07604	.05381	.02780	.02462
Jun. 6	- Jul. 6	(.03616)	(.03905)	(.04029)	(.04172)	(.03694)	(.01677)	.01454	.04314	.03697	.01474	(.01127)	(.01445)
Jul. 7	- Aug. 5	(.04746)	(.05035)	(.05159)	(.05302)	(.04824)	(.02807)	.00324	.03184	.02567	.00344	(.02257)	(.02575)
Aug. 6	- Sep. 7	(.07491)	(.07780)	(.07904)	(.08047)	(.07569)	(.05552)	(.02421)	.00439	(.00178)	(.02401)	(.05002)	(.05320)
Sep. 8	- Oct. 5	(.07287)	(.07576)	(.07700)	(.07843)	(.07365)	(.05348)	(.02217)	.00643	.00026	(.02197)	(.04798)	(.05116)
Oct. 6	- Nov. 5	(.09695)	(.09984)	(.10108)	(.10251)	(.09773)	(.07756)	(.04625)	(.01765)	(.02382)	(.04605)	(.07206)	(.07524)
Nov. 6	- Dec. 7	(.10313)	(.10602)	(.10726)	(.10869)	(.10391)	(.08374)	(.05243)	(.02383)	(.03000)	(.05223)	(.07824)	(.08142)
Dec. 8, '92	- Jan. 5, '93	(.07718)	(.08007)	(.08131)	(.08274)	(.07796)	(.05779)	(.02648)	.00212	(.00405)	(.02628)	(.05229)	(.05547)
Jan. 6	- Feb. 5	(.06897)	(.07186)	(.07310)	(.07453)	(.06975)	(.04958)	(.01827)	.01033	.00416	(.01807)	(.04408)	(.04726)
Feb. 6	- Mar. 5	(.06894)	(.07183)	(.07307)	(.07450)	(.06972)	(.04955)	(.01824)	.01036	.00419	(.01804)	(.04405)	(.04723)
Mar. 6	- Apr. 5	(.06931)	(.07220)	(.07344)	(.07487)	(.07009)	(.04992)	(.01861)	.00999	.00382	(.01841)	(.04442)	(.04760)
Apr. 6	- May 5	(.06654)	(.06943)	(.07067)	(.07210)	(.06732)	(.04715)	(.01584)	.01276	.00659	(.01564)	(.04165)	(.04483)
May 6	- Jun. 8	(.04402)	(.04691)	(.04815)	(.04958)	(.04480)	(.02463)	.00668	.03528	.02911	.00688	(.01913)	(.02231)
Jun. 9	- Jul. 6	(.04053)	(.04342)	(.04466)	(.04609)	(.04131)	(.02114)	.01017	.03877	.03260	.01037	(.01564)	(.01882)
Jul. 7	- Aug. 5	(.02450)	(.02739)	(.02863)	(.03006)	(.02528)	(.00511)	.02620	.05480	.04863	.02640	.00039	(.00279)
Aug. 6	- Sep. 7	(.03709)	(.03998)	(.04122)	(.04265)	(.03787)	(.01770)	.01361	.04221	.03604	.01381	(.01220)	(.01538)
Sep. 8	- Oct. 5	(.05841)	(.06130)	(.06254)	(.06397)	(.05919)	(.03902)	(.00771)	.02089	.01472	(.00751)	(.03352)	(.03670)
Oct. 6	- Nov. 5	(.06982)	(.07271)	(.07395)	(.07538)	(.07060)	(.05043)	(.01912)	.00948	.00331	(.01892)	(.04493)	(.04811)
Nov. 6	- Dec. 6	(.06046)	(.06335)	(.06459)	(.06602)	(.06124)	(.04107)	(.00976)	.01884	.01267	(.00956)	(.03557)	(.03875)

( ) 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  
2006 TAX INFORMATION**

**TABLE V**

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

For Unit acquired of record		Month in which last 2006 distribution was received											
on/after	not later than	2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 7, '93	- Jan. 5, '94	(.05769)	(.06058)	(.06182)	(.06325)	(.05847)	(.03830)	(.00699)	.02161	.01544	(.00679)	(.03280)	(.03598)
Jan. 6	- Feb. 7	(.05493)	(.05782)	(.05906)	(.06049)	(.05571)	(.03554)	(.00423)	.02437	.01820	(.00403)	(.03004)	(.03322)
Feb. 8	- Mar. 7	(.06048)	(.06337)	(.06461)	(.06604)	(.06126)	(.04109)	(.00978)	.01882	.01265	(.00958)	(.03559)	(.03877)
Mar. 8	- Apr. 5	(.06134)	(.06423)	(.06547)	(.06690)	(.06212)	(.04195)	(.01064)	.01796	.01179	(.01044)	(.03645)	(.03963)
Apr. 6	- May 5	(.07020)	(.07309)	(.07433)	(.07576)	(.07098)	(.05081)	(.01950)	.00910	.00293	(.01930)	(.04531)	(.04849)
May 6	- Jun. 6	(.09773)	(.10062)	(.10186)	(.10329)	(.09851)	(.07834)	(.04703)	(.01843)	(.02460)	(.04683)	(.07284)	(.07602)
Jun. 7	- Jul. 5	(.13087)	(.13376)	(.13500)	(.13643)	(.13165)	(.11148)	(.08017)	(.05157)	(.05774)	(.07997)	(.10598)	(.10916)
Jul. 6	- Aug. 5	(.14512)	(.14801)	(.14925)	(.15068)	(.14590)	(.12573)	(.09442)	(.06582)	(.07199)	(.09422)	(.12023)	(.12341)
Aug. 6	- Sep. 6	(.11407)	(.11696)	(.11820)	(.11963)	(.11485)	(.09468)	(.06337)	(.03477)	(.04094)	(.06317)	(.08918)	(.09236)
Sep. 7	- Oct. 5	(.06165)	(.06454)	(.06578)	(.06721)	(.06243)	(.04226)	(.01095)	.01765	.01148	(.01075)	(.03676)	(.03994)
Oct. 6	- Nov. 7	(.02496)	(.02785)	(.02909)	(.03052)	(.02574)	(.00557)	.02574	.05434	.04817	.02594	(.00007)	(.00325)
Nov. 8	- Dec. 5	(.02019)	(.02308)	(.02432)	(.02575)	(.02097)	(.00080)	.03051	.05911	.05294	.03071	.00470	.00152
Dec. 6, '94	- Jan. 5, '95	(.01060)	(.01349)	(.01473)	(.01616)	(.01138)	.00879	.04010	.06870	.06253	.04030	.01429	.01111
Jan. 6	- Feb. 6	(.00866)	(.01155)	(.01279)	(.01422)	(.00944)	.01073	.04204	.07064	.06447	.04224	.01623	.01305
Feb. 7	- Mar. 6	(.00140)	(.00429)	(.00553)	(.00696)	(.00218)	.01799	.04930	.07790	.07173	.04950	.02349	.02031
Mar. 7	- Apr. 5	(.02219)	(.02508)	(.02632)	(.02775)	(.02297)	(.00280)	.02851	.05711	.05094	.02871	.00270	(.00048)
Apr. 6	- May 5	(.04280)	(.04569)	(.04693)	(.04836)	(.04358)	(.02341)	.00790	.03650	.03033	.00810	(.01791)	(.02109)
May 6	- Jun. 5	(.05401)	(.05690)	(.05814)	(.05957)	(.05479)	(.03462)	(.00331)	.02529	.01912	(.00311)	(.02912)	(.03230)
Jun. 6	- Jul. 5	(.07371)	(.07660)	(.07784)	(.07927)	(.07449)	(.05432)	(.02301)	.00559	(.00058)	(.02281)	(.04882)	(.05200)
Jul. 6	- Aug. 7	(.06546)	(.06835)	(.06959)	(.07102)	(.06624)	(.04607)	(.01476)	.01384	.00767	(.01456)	(.04057)	(.04375)
Aug. 8	- Sep. 5	(.04906)	(.05195)	(.05319)	(.05462)	(.04984)	(.02967)	.00164	.03024	.02407	.00184	(.02417)	(.02735)
Sep. 6	- Oct. 5	(.03954)	(.04243)	(.04367)	(.04510)	(.04032)	(.02015)	.01116	.03976	.03359	.01136	(.01465)	(.01783)
Oct. 6	- Nov. 6	(.05304)	(.05593)	(.05717)	(.05860)	(.05382)	(.03365)	(.00234)	.02626	.02009	(.00214)	(.02815)	(.03133)
Nov. 7	- Dec. 5	(.09804)	(.10093)	(.10217)	(.10360)	(.09882)	(.07865)	(.04734)	(.01874)	(.02491)	(.04714)	(.07315)	(.07633)

( ) 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  
2006 TAX INFORMATION**

**TABLE V**

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

For Unit acquired of record		Month in which last 2006 distribution was received											
on/after	not later than	2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '95	- Jan. 5, '96	(.13624)	(.13913)	(.14037)	(.14180)	(.13702)	(.11685)	(.08554)	(.05694)	(.06311)	(.08534)	(.11135)	(.11453)
Jan. 6	- Feb. 5	(.18856)	(.19145)	(.19269)	(.19412)	(.18934)	(.16917)	(.13786)	(.10926)	(.11543)	(.13766)	(.16367)	(.16685)
Feb. 6	- Mar. 5	(.21139)	(.21428)	(.21552)	(.21695)	(.21217)	(.19200)	(.16069)	(.13209)	(.13826)	(.16049)	(.18650)	(.18968)
Mar. 6	- Apr. 5	(.22841)	(.23130)	(.23254)	(.23397)	(.22919)	(.20902)	(.17771)	(.14911)	(.15528)	(.17751)	(.20352)	(.20670)
Apr. 6	- May 6	(.22680)	(.22969)	(.23093)	(.23236)	(.22758)	(.20741)	(.17610)	(.14750)	(.15367)	(.17590)	(.20191)	(.20509)
May 7	- Jun. 5	(.21296)	(.21585)	(.21709)	(.21852)	(.21374)	(.19357)	(.16226)	(.13366)	(.13983)	(.16206)	(.18807)	(.19125)
Jun. 6	- Jul. 5	(.16360)	(.16649)	(.16773)	(.16916)	(.16438)	(.14421)	(.11290)	(.08430)	(.09047)	(.11270)	(.13871)	(.14189)
Jul. 6	- Aug. 5	(.12480)	(.12769)	(.12893)	(.13036)	(.12558)	(.10541)	(.07410)	(.04550)	(.05167)	(.07390)	(.09991)	(.10309)
Aug. 6	- Sep. 5	(.09474)	(.09763)	(.09887)	(.10030)	(.09552)	(.07535)	(.04404)	(.01544)	(.02161)	(.04384)	(.06985)	(.07303)
Sep. 6	- Oct. 7	(.09889)	(.10178)	(.10302)	(.10445)	(.09967)	(.07950)	(.04819)	(.01959)	(.02576)	(.04799)	(.07400)	(.07718)
Oct. 8	- Nov. 5	(.10058)	(.10347)	(.10471)	(.10614)	(.10136)	(.08119)	(.04988)	(.02128)	(.02745)	(.04968)	(.07569)	(.07887)
Nov. 6	- Dec 5	(.11302)	(.11591)	(.11715)	(.11858)	(.11380)	(.09363)	(.06232)	(.03372)	(.03989)	(.06212)	(.08813)	(.09131)
Dec. 6, '96	- Jan. 6, '97	(.13797)	(.14086)	(.14210)	(.14353)	(.13875)	(.11858)	(.08727)	(.05867)	(.06484)	(.08707)	(.11308)	(.11626)
Jan. 7	- Feb. 5	(.21425)	(.21714)	(.21838)	(.21981)	(.21503)	(.19486)	(.16355)	(.13495)	(.14112)	(.16335)	(.18936)	(.19254)
Feb. 6	- Mar. 5	(.21279)	(.21568)	(.21692)	(.21835)	(.21357)	(.19340)	(.16209)	(.13349)	(.13966)	(.16189)	(.18790)	(.19108)
Mar. 6	- Apr. 7	(.16105)	(.16394)	(.16518)	(.16661)	(.16183)	(.14166)	(.11035)	(.08175)	(.08792)	(.11015)	(.13616)	(.13934)
Apr. 8	- May 5	(.05893)	(.06182)	(.06306)	(.06449)	(.05971)	(.03954)	(.00823)	.02037	.01420	(.00803)	(.03404)	(.03722)
May 6	- Jun. 5	(.03738)	(.04027)	(.04151)	(.04294)	(.03816)	(.01799)	.01332	.04192	.03575	.01352	(.01249)	(.01567)
Jun. 6	- Jul. 7	(.06152)	(.06441)	(.06565)	(.06708)	(.06230)	(.04213)	(.01082)	.01778	.01161	(.01062)	(.03663)	(.03981)
Jul. 8	- Aug. 5	(.07722)	(.08011)	(.08135)	(.08278)	(.07800)	(.05783)	(.02652)	.00208	(.00409)	(.02632)	(.05233)	(.05551)
Aug 6	- Sep. 5	(.09266)	(.09555)	(.09679)	(.09822)	(.09344)	(.07327)	(.04196)	(.01336)	(.01953)	(.04176)	(.06777)	(.07095)
Sep 6	- Oct. 6	(.10573)	(.10862)	(.10986)	(.11129)	(.10651)	(.08634)	(.05503)	(.02643)	(.03260)	(.05483)	(.08084)	(.08402)
Oct. 7	- Nov. 5	(.13866)	(.14155)	(.14279)	(.14422)	(.13944)	(.11927)	(.08796)	(.05936)	(.06553)	(.08776)	(.11377)	(.11695)
Nov 6	- Dec. 5	(.17158)	(.17447)	(.17571)	(.17714)	(.17236)	(.15219)	(.12088)	(.09228)	(.09845)	(.12068)	(.14669)	(.14987)

( ) 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  
2006 TAX INFORMATION**

**TABLE V**

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

For Unit acquired of record		Month in which last 2006 distribution was received											
on/after	not later than	2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '97	- Jan. 5, '98	(.15693)	(.15982)	(.16106)	(.16249)	(.15771)	(.13754)	(.10623)	(.07763)	(.08380)	(.10603)	(.13204)	(.13522)
Jan. 6	- Feb. 5	(.11601)	(.11890)	(.12014)	(.12157)	(.11679)	(.09662)	(.06531)	(.03671)	(.04288)	(.06511)	(.09112)	(.09430)
Feb. 6	- Mar. 5	(.09617)	(.09906)	(.10030)	(.10173)	(.09695)	(.07678)	(.04547)	(.01687)	(.02304)	(.04527)	(.07128)	(.07446)
Mar. 6	- Apr. 6	(.09607)	(.09896)	(.10020)	(.10163)	(.09685)	(.07668)	(.04537)	(.01677)	(.02294)	(.04517)	(.07118)	(.07436)
Apr. 7	- May 5	(.09711)	(.10000)	(.10124)	(.10267)	(.09789)	(.07772)	(.04641)	(.01781)	(.02398)	(.04621)	(.07222)	(.07540)
May 6	- Jun. 5	(.06851)	(.07140)	(.07264)	(.07407)	(.06929)	(.04912)	(.01781)	.01079	.00462	(.01761)	(.04362)	(.04680)
Jun. 6	- Jul. 6	(.04302)	(.04591)	(.04715)	(.04858)	(.04380)	(.02363)	.00768	.03628	.03011	.00788	(.01813)	(.02131)
Jul. 7	- Aug. 5	(.02528)	(.02817)	(.02941)	(.03084)	(.02606)	(.00589)	.02542	.05402	.04785	.02562	(.00039)	(.00357)
Aug. 6	- Sep. 8	(.00792)	(.01081)	(.01205)	(.01348)	(.00870)	.01147	.04278	.07138	.06521	.04298	.01697	.01379
Sep. 9	- Oct. 5	.00845	.00556	.00432	.00289	.00767	.02784	.05915	.08775	.08158	.05935	.03334	.03016
Oct. 6	- Nov. 5	.01245	.00956	.00832	.00689	.01167	.03184	.06315	.09175	.08558	.06335	.03734	.03416
Nov. 6	- Dec. 6	.01247	.00958	.00834	.00691	.01169	.03186	.06317	.09177	.08560	.06337	.03736	.03418
Dec. 7, '98	- Jan. 5, '99	.01023	.00734	.00610	.00467	.00945	.02962	.06093	.08953	.08336	.06113	.03512	.03194
Jan. 6	- Feb. 5	.01477	.01188	.01064	.00921	.01399	.03416	.06547	.09407	.08790	.06567	.03966	.03648
Feb. 6	- Mar. 5	.02780	.02491	.02367	.02224	.02702	.04719	.07850	.10710	.10093	.07870	.05269	.04951
Mar. 6	- Apr. 5	.03016	.02727	.02603	.02460	.02938	.04955	.08086	.10946	.10329	.08106	.05505	.05187
Apr. 6	- May 5	.03474	.03185	.03061	.02918	.03396	.05413	.08544	.11404	.10787	.08564	.05963	.05645
May 6	- Jun. 7	.03806	.03517	.03393	.03250	.03728	.05745	.08876	.11736	.11119	.08896	.06295	.05977
Jun. 8	- Jul. 6	.04327	.04038	.03914	.03771	.04249	.06266	.09397	.12257	.11640	.09417	.06816	.06498
Jul. 7	- Aug. 5	.04181	.03892	.03768	.03625	.04103	.06120	.09251	.12111	.11494	.09271	.06670	.06352
Aug. 6	- Sep. 7	.03976	.03687	.03563	.03420	.03898	.05915	.09046	.11906	.11289	.09066	.06465	.06147
Sep. 8	- Oct. 5	.02817	.02528	.02404	.02261	.02739	.04756	.07887	.10747	.10130	.07907	.05306	.04988
Oct. 6	- Nov. 5	.00654	.00365	.00241	.00098	.00576	.02593	.05724	.08584	.07967	.05744	.03143	.02825
Nov. 6	- Dec. 6	(.01608)	(.01897)	(.02021)	(.02164)	(.01686)	.00331	.03462	.06322	.05705	.03482	.00881	.00563

( ) 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  
2006 TAX INFORMATION**

**TABLE V**

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

For Unit acquired of record		Month in which last 2006 distribution was received											
on/after	not later than	2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 7, '99	- Jan. 5, '00	(.03718)	(.04007)	(.04131)	(.04274)	(.03796)	(.01779)	.01352	.04212	.03595	.01372	(.01229)	(.01547)
Jan. 6	- Feb. 7	(.06158)	(.06447)	(.06571)	(.06714)	(.06236)	(.04219)	(.01088)	.01772	.01155	(.01068)	(.03669)	(.03987)
Feb. 8	- Mar. 6	(.10048)	(.10337)	(.10461)	(.10604)	(.10126)	(.08109)	(.04978)	(.02118)	(.02735)	(.04958)	(.07559)	(.07877)
Mar. 7	- Apr. 5	(.12416)	(.12705)	(.12829)	(.12972)	(.12494)	(.10477)	(.07346)	(.04486)	(.05103)	(.07326)	(.09927)	(.10245)
Apr. 6	- May 5	(.10663)	(.10952)	(.11076)	(.11219)	(.10741)	(.08724)	(.05593)	(.02733)	(.03350)	(.05573)	(.08174)	(.08492)
May 6	- Jun. 5	(.09240)	(.09529)	(.09653)	(.09796)	(.09318)	(.07301)	(.04170)	(.01310)	(.01927)	(.04150)	(.06751)	(.07069)
Jun. 6	- Jul. 5	(.09021)	(.09310)	(.09434)	(.09577)	(.09099)	(.07082)	(.03951)	(.01091)	(.01708)	(.03931)	(.06532)	(.06850)
Jul. 6	- Aug. 7	(.12323)	(.12612)	(.12736)	(.12879)	(.12401)	(.10384)	(.07253)	(.04393)	(.05010)	(.07233)	(.09834)	(.10152)
Aug. 8	- Sep. 5	(.13826)	(.14115)	(.14239)	(.14382)	(.13904)	(.11887)	(.08756)	(.05896)	(.06513)	(.08736)	(.11337)	(.11655)
Sep. 6	- Oct. 5	(.13822)	(.14111)	(.14235)	(.14378)	(.13900)	(.11883)	(.08752)	(.05892)	(.06509)	(.08732)	(.11333)	(.11651)
Oct. 6	- Nov. 6	(.13213)	(.13502)	(.13626)	(.13769)	(.13291)	(.11274)	(.08143)	(.05283)	(.05900)	(.08123)	(.10724)	(.11042)
Nov. 7	- Dec. 5	(.12917)	(.13206)	(.13330)	(.13473)	(.12995)	(.10978)	(.07847)	(.04987)	(.05604)	(.07827)	(.10428)	(.10746)
Dec. 6, '00	- Jan. 5, '01	(.16077)	(.16366)	(.16490)	(.16633)	(.16155)	(.14138)	(.11007)	(.08147)	(.08764)	(.10987)	(.13588)	(.13906)
Jan. 6	- Feb. 5	(.19000)	(.19289)	(.19413)	(.19556)	(.19078)	(.17061)	(.13930)	(.11070)	(.11687)	(.13910)	(.16511)	(.16829)
Feb. 6	- Mar. 5	(.17948)	(.18237)	(.18361)	(.18504)	(.18026)	(.16009)	(.12878)	(.10018)	(.10635)	(.12858)	(.15459)	(.15777)
Mar. 6	- Apr. 5	(.15109)	(.15398)	(.15522)	(.15665)	(.15187)	(.13170)	(.10039)	(.07179)	(.07796)	(.10019)	(.12620)	(.12938)
Apr. 6	- May 7	(.10643)	(.10932)	(.11056)	(.11199)	(.10721)	(.08704)	(.05573)	(.02713)	(.03330)	(.05553)	(.08154)	(.08472)
May 8	- Jun. 5	(.10928)	(.11217)	(.11341)	(.11484)	(.11006)	(.08989)	(.05858)	(.02998)	(.03615)	(.05838)	(.08439)	(.08757)
Jun. 6	- Jul. 5	(.08983)	(.09272)	(.09396)	(.09539)	(.09061)	(.07044)	(.03913)	(.01053)	(.01670)	(.03893)	(.06494)	(.06812)
Jul. 6	- Aug. 6	(.07467)	(.07756)	(.07880)	(.08023)	(.07545)	(.05528)	(.02397)	.00463	(.00154)	(.02377)	(.04978)	(.05296)
Aug. 7	- Sep. 5	(.04421)	(.04710)	(.04834)	(.04977)	(.04499)	(.02482)	.00649	.03509	.02892	.00669	(.01932)	(.02250)
Sep. 6	- Oct. 5	(.01351)	(.01640)	(.01764)	(.01907)	(.01429)	.00588	.03719	.06579	.05962	.03739	.01138	.00820
Oct. 6	- Nov. 5	(.00831)	(.01120)	(.01244)	(.01387)	(.00909)	.01108	.04239	.07099	.06482	.04259	.01658	.01340
Nov. 6	- Dec. 5	.00954	.00665	.00541	.00398	.00876	.02893	.06024	.08884	.08267	.06044	.03443	.03125

( ) 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  
2006 TAX INFORMATION**

**TABLE V**

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

For Unit acquired of record		Month in which last 2006 distribution was received											
on/after	not later than	2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '01	- Jan. 7, '02	.00665	.00376	.00252	.00109	.00587	.02604	.05735	.08595	.07978	.05755	.03154	.02836
Jan. 8	- Feb. 5	.02560	.02271	.02147	.02004	.02482	.04499	.07630	.10490	.09873	.07650	.05049	.04731
Feb. 6	- Mar. 5	.02657	.02368	.02244	.02101	.02579	.04596	.07727	.10587	.09970	.07747	.05146	.04828
Mar. 6	- Apr. 5	.03994	.03705	.03581	.03438	.03916	.05933	.09064	.11924	.11307	.09084	.06483	.06165
Apr. 6	- May 6	.04183	.03894	.03770	.03627	.04105	.06122	.09253	.12113	.11496	.09273	.06672	.06354
May 7	- Jun. 5	.03798	.03509	.03385	.03242	.03720	.05737	.08868	.11728	.11111	.08888	.06287	.05969
Jun. 6	- Jul. 5	.03266	.02977	.02853	.02710	.03188	.05205	.08336	.11196	.10579	.08356	.05755	.05437
Jul. 6	- Aug. 5	.02234	.01945	.01821	.01678	.02156	.04173	.07304	.10164	.09547	.07324	.04723	.04405
Aug. 6	- Sep. 5	.01335	.01046	.00922	.00779	.01257	.03274	.06405	.09265	.08648	.06425	.03824	.03506
Sep. 6	- Oct. 4	.01174	.00885	.00761	.00618	.01096	.03113	.06244	.09104	.08487	.06264	.03663	.03345
Oct. 5	- Nov. 5	(.00226)	(.00515)	(.00639)	(.00782)	(.00304)	.01713	.04844	.07704	.07087	.04864	.02263	.01945
Nov. 6	- Dec. 5	(.00994)	(.01283)	(.01407)	(.01550)	(.01072)	.00945	.04076	.06936	.06319	.04096	.01495	.01177
Dec. 6, '02	- Jan. 6, '03	(.02950)	(.03239)	(.03363)	(.03506)	(.03028)	(.01011)	.02120	.04980	.04363	.02140	(.00461)	(.00779)
Jan. 7	- Feb. 5	(.02542)	(.02831)	(.02955)	(.03098)	(.02620)	(.00603)	.02528	.05388	.04771	.02548	(.00053)	(.00371)
Feb. 6	- Mar. 5	(.01912)	(.02201)	(.02325)	(.02468)	(.01990)	.00027	.03158	.06018	.05401	.03178	.00577	.00259
Mar. 6	- Apr. 4	(.03186)	(.03475)	(.03599)	(.03742)	(.03264)	(.01247)	.01884	.04744	.04127	.01904	(.00697)	(.01015)
Apr. 5	- May 5	(.02454)	(.02743)	(.02867)	(.03010)	(.02532)	(.00515)	.02616	.05476	.04859	.02636	.00035	(.00283)
May 6	- Jun. 5	(.04784)	(.05073)	(.05197)	(.05340)	(.04862)	(.02845)	.00286	.03146	.02529	.00306	(.02295)	(.02613)
Jun. 6	- Jul. 7	(.05819)	(.06108)	(.06232)	(.06375)	(.05897)	(.03880)	(.00749)	.02111	.01494	(.00729)	(.03330)	(.03648)
Jul. 8	- Aug. 5	(.09776)	(.10065)	(.10189)	(.10332)	(.09854)	(.07837)	(.04706)	(.01846)	(.02463)	(.04686)	(.07287)	(.07605)
Aug. 6	- Sep. 5	(.10747)	(.11036)	(.11160)	(.11303)	(.10825)	(.08808)	(.05677)	(.02817)	(.03434)	(.05657)	(.08258)	(.08576)
Sep. 6	- Oct. 6	(.09493)	(.09782)	(.09906)	(.10049)	(.09571)	(.07554)	(.04423)	(.01563)	(.02180)	(.04403)	(.07004)	(.07322)
Oct. 7	- Nov. 5	(.09222)	(.09511)	(.09635)	(.09778)	(.09300)	(.07283)	(.04152)	(.01292)	(.01909)	(.04132)	(.06733)	(.07051)
Nov. 6	- Dec. 5	(.08717)	(.09006)	(.09130)	(.09273)	(.08795)	(.06778)	(.03647)	(.00787)	(.01404)	(.03627)	(.06228)	(.06546)

( ) 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  
2006 TAX INFORMATION**

**TABLE V**

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

For Unit acquired of record		Month in which last 2006 distribution was received											
on/after	not later than	2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '03	- Jan. 5, '04	(.11751)	(.12040)	(.12164)	(.12307)	(.11829)	(.09812)	(.06681)	(.03821)	(.04438)	(.06661)	(.09262)	(.09580)
Jan. 6	- Feb. 5	(.14276)	(.14565)	(.14689)	(.14832)	(.14354)	(.12337)	(.09206)	(.06346)	(.06963)	(.09186)	(.11787)	(.12105)
Feb. 6	- Mar. 5	(.13156)	(.13445)	(.13569)	(.13712)	(.13234)	(.11217)	(.08086)	(.05226)	(.05843)	(.08066)	(.10667)	(.10985)
Mar. 6	- Apr. 5	(.11081)	(.11370)	(.11494)	(.11637)	(.11159)	(.09142)	(.06011)	(.03151)	(.03768)	(.05991)	(.08592)	(.08910)
Apr. 6	- May 5	(.06631)	(.06920)	(.07044)	(.07187)	(.06709)	(.04692)	(.01561)	.01299	.00682	(.01541)	(.04142)	(.04460)
May 6	- Jun. 7	(.07271)	(.07560)	(.07684)	(.07827)	(.07349)	(.05332)	(.02201)	.00659	.00042	(.02181)	(.04782)	(.05100)
Jun. 8	- Jul. 6	(.06599)	(.06888)	(.07012)	(.07155)	(.06677)	(.04660)	(.01529)	.01331	.00714	(.01509)	(.04110)	(.04428)
Jul. 7	- Aug. 5	(.06782)	(.07071)	(.07195)	(.07338)	(.06860)	(.04843)	(.01712)	.01148	.00531	(.01692)	(.04293)	(.04611)
Aug. 6	- Sep. 7	(.06053)	(.06342)	(.06466)	(.06609)	(.06131)	(.04114)	(.00983)	.01877	.01260	(.00963)	(.03564)	(.03882)
Sep. 8	- Oct. 5	(.04448)	(.04737)	(.04861)	(.05004)	(.04526)	(.02509)	.00622	.03482	.02865	.00642	(.01959)	(.02277)
Oct. 6	- Nov. 5	(.03893)	(.04182)	(.04306)	(.04449)	(.03971)	(.01954)	.01177	.04037	.03420	.01197	(.01404)	(.01722)
Nov. 6	- Dec. 6	(.02345)	(.02634)	(.02758)	(.02901)	(.02423)	(.00406)	.02725	.05585	.04968	.02745	.00144	(.00174)
Dec. 7, '04	- Jan. 5, '05	(.03185)	(.03474)	(.03598)	(.03741)	(.03263)	(.01246)	.01885	.04745	.04128	.01905	(.00696)	(.01014)
Jan. 6	- Feb. 7	(.04009)	(.04298)	(.04422)	(.04565)	(.04087)	(.02070)	.01061	.03921	.03304	.01081	(.01520)	(.01838)
Feb. 8	- Mar. 7	(.04002)	(.04291)	(.04415)	(.04558)	(.04080)	(.02063)	.01068	.03928	.03311	.01088	(.01513)	(.01831)
Mar. 8	- Apr. 5	(.06041)	(.06330)	(.06454)	(.06597)	(.06119)	(.04102)	(.00971)	.01889	.01272	(.00951)	(.03552)	(.03870)
Apr. 6	- May 5	(.04853)	(.05142)	(.05266)	(.05409)	(.04931)	(.02914)	.00217	.03077	.02460	.00237	(.02364)	(.02682)
May 6	- Jun. 6	(.06394)	(.06683)	(.06807)	(.06950)	(.06472)	(.04455)	(.01324)	.01536	.00919	(.01304)	(.03905)	(.04223)
Jun. 7	- Jul. 5	(.03176)	(.03465)	(.03589)	(.03732)	(.03254)	(.01237)	.01894	.04754	.04137	.01914	(.00687)	(.01005)
Jul. 6	- Aug. 5	(.02959)	(.03248)	(.03372)	(.03515)	(.03037)	(.01020)	.02111	.04971	.04354	.02131	(.00470)	(.00788)
Aug. 6	- Sep. 6	(.02525)	(.02814)	(.02938)	(.03081)	(.02603)	(.00586)	.02545	.05405	.04788	.02565	(.00036)	(.00354)
Sep. 7	- Oct. 5	(.03034)	(.03323)	(.03447)	(.03590)	(.03112)	(.01095)	.02036	.04896	.04279	.02056	(.00545)	(.00863)
Oct. 6	- Nov. 7	(.00126)	(.00415)	(.00539)	(.00682)	(.00204)	.01813	.04944	.07804	.07187	.04964	.02363	.02045
Nov. 8	- Dec. 5	(.00632)	(.00921)	(.01045)	(.01188)	(.00710)	.01307	.04438	.07298	.06681	.04458	.01857	.01539

( ) 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  
2006 TAX INFORMATION**

**TABLE V**

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

For Unit acquired of record		Month in which last 2006 distribution was received											
<u>on/after</u>	<u>not later than</u>	<u>2006</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, '05	- Jan. 5, '06	(.00286)	(.00575)	(.00699)	(.00842)	(.00364)	.01653	.04784	.07644	.07027	.04804	.02203	.01885
Jan. 6	- Feb. 6		(.00289)	(.00413)	(.00556)	(.00078)	.01939	.05070	.07930	.07313	.05090	.02489	.02171
Feb. 7	- Mar. 6			(.00124)	(.00267)	.00211	.02228	.05359	.08219	.07602	.05379	.02778	.02460
Mar. 7	- Apr. 5				(.00143)	.00335	.02352	.05483	.08343	.07726	.05503	.02902	.02584
Apr. 6	- May 5					.00478	.02495	.05626	.08486	.07869	.05646	.03045	.02727
May 6	- Jun. 5						.02017	.05148	.08008	.07391	.05168	.02567	.02249
Jun. 6	- Jul. 5							.03131	.05991	.05374	.03151	.00550	.00232
Jul. 6	- Aug. 7								.02860	.02243	.00020	(.02581)	(.02899)
Aug. 8	- Sep. 5									(.00617)	(.02840)	(.05441)	(.05759)
Sep. 6	- Oct. 6										(.02223)	(.04824)	(.05142)
Oct. 7	- Nov. 6											(.02601)	(.02919)
Nov. 7	- Dec. 5												(.00318)

**LL&E ROYALTY TRUST  
2006 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>	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
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

(Continued)

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

**TABLE VI**

**ALLOCATION OF BASIS TO ACCOUNTS RECEIVABLE**

**(For all unit owners who acquired**

**Units on or after January 1, 1987)**

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

*(Continued)*

**LL&E ROYALTY TRUST  
2006 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>	Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
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	- 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

(Continued)

**LL&E ROYALTY TRUST  
2006 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>	Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
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
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

(Continued)

**LL&E ROYALTY TRUST  
2006 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>	Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
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
Dec. 6, '05	- Jan. 5, '06	.00084	.01045	.00000	.00000	.00008	.01137
Jan. 6	- Feb. 6	.00090	.01117	.00000	.00000	.00008	.01215
Feb. 7	- Mar. 6	.00084	.01046	.00000	.00000	.00008	.01138
Mar. 7	- Apr. 5	.00021	.00267	.00000	.00000	.00002	.00290
Apr. 6	- May 5	.00017	.00208	.00000	.00000	.00002	.00227
May 6	- Jun. 5	.00037	.00460	.00000	.00000	.00003	.00500
Jun. 6	- Jul. 5	.00099	.01235	.00000	.00000	.00009	.01343
Jul. 6	- Aug. 7	.00162	.02019	.00000	.00000	.00015	.02196
Aug. 8	- Sep. 5	.00233	.02894	.00000	.00001	.00021	.03149
Sep. 6	- Oct. 5	.00203	.02523	.00000	.00001	.00019	.02746
Oct. 6	- Nov. 6	.00148	.01843	.00000	.00000	.00014	.02005
Nov. 7	- Dec. 5	.00098	.01221	.00000	.00000	.00009	.01328

**LL&E ROYALTY TRUST  
2006 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)						Total
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, 2004	Dec. 5, 2005	.06326	.78754	.00000	.00667	.13743	.00510	1.00000
Dec. 6, 2005	Dec. 5, 2006	.07390	.91912	.00000	.00000	.00022	.00676	1.00000
N/A	N/A	None	None	\$.02682	\$.01375	\$.49648	None	\$.53705
For corporations which received Units in the June 28, 1983 distribution and nonresident aliens who received Units in the June 28, 1983 distribution (2)								

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  
2006 TAX INFORMATION**

**TABLE VIII**

**2006 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 2006 distribution was received												
	2006												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Jay Field (Alabama)</b>	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00320	\$ .00299	\$ .00346	\$ .00358	\$ .00330	\$ .00255	\$ .00295	\$ .00161	\$ .02364
<b>Jay Field (Florida)</b>	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00962	\$ .02821	\$ .03551	\$ .03414	\$ .02150	\$ .01276	\$ .00890	\$ .01815	\$ .16879
<b>South Pass 89 (Federal Only)</b>	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000
<b>Offshore LA (Federal Only)</b>	\$ .00115	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00115
<b>Fee Lands (Louisiana)</b>	\$ .00090	\$ .00242	\$ .00344	\$ .00186	\$ .00082	\$ .00129	\$ .00147	\$ .00139	\$ .00105	\$ .00196	\$ .00158	\$ .00152	\$ .01970

**TABLE IX**

**2006 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 2006 distribution was received												
	2006												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Jay Field (Alabama)</b>	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00187	\$ .00186	\$ .00261	\$ .00261	\$ .00198	\$ .00155	\$ .00168	\$ .00094	\$ .01510
<b>Jay Field (Florida)</b>	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00235	\$ .01735	\$ .02742	\$ .02483	\$ .01129	\$ .00531	\$ .00068	\$ .01104	\$ .10027
<b>South Pass 89 (Federal Only)</b>	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000
<b>Offshore LA (Federal Only)</b>	\$ (.00159)	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ .00000	\$ (.00159)
<b>Fee Lands (Louisiana)</b>	\$ (.00127)	\$ (.00289)	\$ (.00124)	\$ (.00143)	\$ .00056	\$ .00097	\$ .00128	\$ .00116	\$ .00073	\$ .00142	\$ .00111	\$ .00110	\$ .00150

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

**TABLE X**

**2006 COST DEPLETION RATES  
JAY FIELD (ALABAMA)  
(Cumulative)**

For Unit acquired of record		Month in which last 2006 distribution was received											
		2006											
<u>on/after</u>	<u>not 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>
Inception	- Jan. 5, '06	.00000	.00000	.00000	.00000	.00678	.01289	.02011	.02764	.03461	.03986	.04586	.04898
Jan. 6	- Feb. 6		.00000	.00000	.00000	.00678	.01289	.02011	.02764	.03461	.03986	.04586	.04898
Feb. 7	- Mar. 6			.00000	.00000	.00678	.01289	.02011	.02764	.03461	.03986	.04586	.04898
Mar. 7	- Apr. 5				.00000	.00678	.01289	.02011	.02764	.03461	.03986	.04586	.04898
Apr. 6	- May 5					.00678	.01289	.02011	.02764	.03461	.03986	.04586	.04898
May 6	- Jun. 5						.00616	.01342	.02100	.02802	.03331	.03935	.04249
Jun. 6	- Jul. 5							.00731	.01493	.02200	.02732	.03340	.03655
Jul. 6	- Aug. 7								.00768	.01480	.02016	.02629	.02946
Aug. 8	- Sep. 5									.00717	.01258	.01874	.02195
Sep. 6	- Oct. 5										.00544	.01166	.01488
Oct. 6	- Nov. 6											.00625	.00949
Nov. 7	- Dec. 5												.00326

**TABLE XI**

**2006 COST DEPLETION RATES  
JAY FIELD (FLORIDA)  
(Cumulative)**

For Unit acquired of record		Month in which last 2006 distribution was received											
		2006											
<u>on/after</u>	<u>not 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>
Inception	- Jan. 5, '06	.00000	.00000	.00000	.00000	.00097	.00558	.01165	.01742	.02075	.02237	.02294	.02585
Jan. 6	- Feb. 6		.00000	.00000	.00000	.00097	.00558	.01165	.01742	.02075	.02237	.02294	.02585
Feb. 7	- Mar. 6			.00000	.00000	.00097	.00558	.01165	.01742	.02075	.02237	.02294	.02585
Mar. 7	- Apr. 5				.00000	.00097	.00558	.01165	.01742	.02075	.02237	.02294	.02585
Apr. 6	- May 5					.00097	.00558	.01165	.01742	.02075	.02237	.02294	.02585
May 6	- Jun. 5						.00461	.01069	.01646	.01980	.02142	.02199	.02491
Jun. 6	- Jul. 5							.00611	.01191	.01526	.01689	.01746	.02039
Jul. 6	- Aug. 7								.00583	.00921	.01085	.01142	.01437
Aug. 8	- Sep. 5									.00339	.00504	.00562	.00858
Sep. 6	- Oct. 5										.00166	.00223	.00521
Oct. 6	- Nov. 6											.00058	.00356
Nov. 7	- Dec. 5												.00298

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

**TABLE XII**

**2006 COST DEPLETION RATES  
SOUTH PASS 89 (FEDERAL ONLY)  
(Cumulative)**

For Unit acquired of record		Month in which last 2006 distribution was received											
		2006											
<u>on/after</u>	<u>not 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>
Inception	- Jan. 5, '06	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jan. 6	- Feb. 6		.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Feb. 7	- Mar. 6			.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Mar. 7	- Apr. 5				.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Apr. 6	- May 5					.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
May 6	- Jun. 5						.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 6	- Jul. 5							.00000	.00000	.00000	.00000	.00000	.00000
Jul. 6	- Aug. 7								.00000	.00000	.00000	.00000	.00000
Aug. 8	- Sep. 5									.00000	.00000	.00000	.00000
Sep. 6	- Oct. 5										.00000	.00000	.00000
Oct. 6	- Nov. 6											.00000	.00000
Nov. 7	Dec. 5												.00000

**TABLE XIII**

**2006 COST DEPLETION RATES  
OFFSHORE LOUISIANA (FEDERAL ONLY)  
(Cumulative)**

For Unit acquired of record		Month in which last 2006 distribution was received											
		2006											
<u>on/after</u>	<u>not 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>
Inception	- Jan. 5, '06	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Jan. 6	- Feb. 6		.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Feb. 7	- Mar. 6			.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Mar. 7	- Apr. 5				.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Apr. 6	- May 5					.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
May 6	- Jun. 5						.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 6	- Jul. 5							.00000	.00000	.00000	.00000	.00000	.00000
Jul. 6	- Aug. 7								.00000	.00000	.00000	.00000	.00000
Aug. 8	- Sep. 5									.00000	.00000	.00000	.00000
Sep. 6	- Oct. 5										.00000	.00000	.00000
Oct. 6	- Nov. 6											.00000	.00000
Nov. 7	- Dec. 5												.00000

**LL&E ROYALTY TRUST  
2006 TAX INFORMATION**

**TABLE XIV**

**2006 COST DEPLETION RATES  
FEE LANDS (LOUISIANA)  
(Cumulative)**

For Unit acquired of record		Month in which last 2006 distribution was received											
<u>on/after</u>	<u>not later than</u>	<u>2006</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	- Jan. 5, '06	.02371	.08737	.17907	.22772	.24892	.28236	.32052	.35640	.38356	.43409	.47512	.51325
Jan. 6	- Feb. 6		.06520	.15913	.20896	.23068	.26493	.30402	.34077	.36858	.42035	.46237	.50143
Feb. 7	- Mar. 6			.10048	.15379	.17702	.21366	.25548	.29479	.32454	.37992	.42487	.46665
Mar. 7	- Apr. 5				.05926	.08508	.12582	.17231	.21602	.24909	.31065	.36062	.40708
Apr. 6	- May 5					.02745	.07075	.12017	.16663	.20178	.26723	.32035	.36972
May 6	- Jun. 5						.04452	.09533	.14311	.17926	.24655	.30116	.35194
Jun. 6	- Jul. 5							.05318	.10318	.14101	.21144	.26860	.32174
Jul. 6	- Aug. 7								.05281	.09277	.16715	.22752	.28364
Aug. 8	- Sep. 5									.04219	.12071	.18445	.24370
Sep. 6	- Oct. 5										.08199	.14853	.21039
Oct. 6	- Nov. 6											.07249	.13987
Nov. 7	- Dec. 5												.07265