

**LL&E ROYALTY TRUST
1999 TAX INFORMATION**

TABLE II

**1999 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 1999 distribution was received | | | | | | | | | | | |
|--------------------------------|-------------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | 1999 | | | | | | | | | | | |
| on/after | not later than | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Inception | - Sep. 6, '83 | .00216 | .00349 | .00605 | .00778 | .00924 | .01131 | .01471 | .01784 | .02252 | .03067 | .03440 | .03800 |
| Sep. 7 | - Oct. 5 | .00216 | .00349 | .00605 | .00778 | .00925 | .01131 | .01471 | .01785 | .02253 | .03069 | .03442 | .03802 |
| Oct. 6 | - Nov. 7 | .00216 | .00348 | .00605 | .00777 | .00923 | .01130 | .01469 | .01782 | .02250 | .03064 | .03436 | .03795 |
| Nov. 8 | - Dec. 5 | .00216 | .00348 | .00604 | .00775 | .00922 | .01128 | .01467 | .01780 | .02247 | .03060 | .03431 | .03789 |
| Dec. 6, '83 | - Jan. 5, '84 | .00231 | .00371 | .00639 | .00817 | .00965 | .01175 | .01520 | .01838 | .02305 | .03150 | .03577 | .03983 |
| Jan. 6 | - Feb. 6 | .00231 | .00371 | .00640 | .00818 | .00966 | .01176 | .01522 | .01840 | .02309 | .03155 | .03582 | .03988 |
| Feb. 7 | - Mar. 5 | .00231 | .00372 | .00641 | .00819 | .00967 | .01177 | .01524 | .01842 | .02310 | .03157 | .03583 | .03989 |
| Mar. 6 | - Apr. 5 | .00231 | .00371 | .00640 | .00818 | .00966 | .01176 | .01523 | .01841 | .02309 | .03155 | .03581 | .03985 |
| Apr. 6 | - May 7 | .00231 | .00371 | .00639 | .00817 | .00965 | .01175 | .01520 | .01838 | .02305 | .03150 | .03576 | .03981 |
| May 8 | - Jun. 5 | .00231 | .00371 | .00639 | .00817 | .00964 | .01173 | .01518 | .01834 | .02301 | .03143 | .03568 | .03973 |
| Jun. 6 | - Jul. 5 | .00231 | .00371 | .00639 | .00817 | .00964 | .01172 | .01517 | .01833 | .02299 | .03141 | .03565 | .03970 |
| Jul. 6 | - Aug. 6 | .00231 | .00372 | .00639 | .00817 | .00965 | .01173 | .01518 | .01834 | .02301 | .03144 | .03570 | .03976 |
| Aug. 7 | - Sep. 5 | .00231 | .00371 | .00638 | .00815 | .00962 | .01171 | .01514 | .01830 | .02295 | .03137 | .03561 | .03967 |
| Sep. 6 | - Oct. 5 | .00231 | .00371 | .00638 | .00816 | .00962 | .01170 | .01514 | .01829 | .02295 | .03135 | .03558 | .03963 |
| Oct. 6 | - Nov. 5 | .00232 | .00372 | .00640 | .00818 | .00964 | .01172 | .01515 | .01829 | .02294 | .03134 | .03558 | .03964 |
| Nov. 6 | - Dec. 5 | .00231 | .00372 | .00639 | .00817 | .00963 | .01171 | .01514 | .01828 | .02293 | .03132 | .03555 | .03960 |
| Dec. 6, '84 | - Jan. 7, '85 | .00238 | .00385 | .00675 | .00862 | .01028 | .01263 | .01643 | .01999 | .02504 | .03423 | .03887 | .04301 |
| Jan. 8 | - Feb. 5 | .00237 | .00384 | .00673 | .00859 | .01025 | .01260 | .01639 | .01994 | .02498 | .03416 | .03878 | .04291 |
| Feb. 6 | - Mar. 5 | .00237 | .00383 | .00672 | .00859 | .01024 | .01260 | .01639 | .01995 | .02500 | .03418 | .03880 | .04293 |
| Mar. 6 | - Apr. 8 | .00237 | .00383 | .00671 | .00858 | .01023 | .01258 | .01637 | .01992 | .02497 | .03414 | .03876 | .04290 |
| Apr. 9 | - May 6 | .00236 | .00381 | .00669 | .00855 | .01020 | .01255 | .01634 | .01988 | .02493 | .03409 | .03872 | .04286 |
| May 7 | - Jun. 5 | .00235 | .00381 | .00669 | .00855 | .01020 | .01255 | .01634 | .01989 | .02494 | .03412 | .03875 | .04289 |
| Jun. 6 | - Jul. 6 | .00234 | .00380 | .00667 | .00852 | .01018 | .01253 | .01632 | .01987 | .02493 | .03410 | .03872 | .04284 |
| Jul. 7 | - Aug. 5 | .00232 | .00376 | .00662 | .00846 | .01011 | .01246 | .01623 | .01977 | .02482 | .03397 | .03858 | .04270 |
| Aug. 6 | - Sep. 5 | .00231 | .00374 | .00658 | .00842 | .01008 | .01242 | .01619 | .01973 | .02478 | .03392 | .03853 | .04264 |
| Sep. 6 | - Oct. 7 | .00230 | .00372 | .00656 | .00839 | .01004 | .01238 | .01615 | .01968 | .02473 | .03386 | .03846 | .04257 |
| Oct. 8 | - Nov. 5 | .00228 | .00370 | .00652 | .00836 | .01001 | .01235 | .01612 | .01966 | .02471 | .03385 | .03844 | .04255 |
| Nov. 6 | - Dec. 5 | .00227 | .00368 | .00650 | .00832 | .00997 | .01231 | .01607 | .01960 | .02465 | .03377 | .03835 | .04244 |
| Dec. 6, '85 | - Jan. 6, '86 | .00285 | .00456 | .00775 | .00979 | .01140 | .01374 | .01759 | .02112 | .02604 | .03533 | .04025 | .04476 |
| Jan. 7 | - Feb. 5 | .00269 | .00431 | .00731 | .00926 | .01080 | .01301 | .01668 | .02002 | .02479 | .03368 | .03833 | .04269 |
| Feb. 6 | - Mar. 5 | .00256 | .00410 | .00695 | .00883 | .01030 | .01242 | .01594 | .01914 | .02379 | .03236 | .03679 | .04103 |
| Mar. 6 | - Apr. 7 | .00239 | .00382 | .00649 | .00827 | .00966 | .01165 | .01498 | .01799 | .02248 | .03064 | .03477 | .03883 |
| Apr. 8 | - May 5 | .00223 | .00356 | .00603 | .00772 | .00904 | .01090 | .01404 | .01687 | .02121 | .02897 | .03281 | .03672 |
| May 6 | - Jun. 5 | .00216 | .00345 | .00585 | .00750 | .00879 | .01060 | .01367 | .01643 | .02071 | .02830 | .03203 | .03588 |
| Jun. 6 | - Jul. 7 | .00216 | .00346 | .00586 | .00752 | .00880 | .01061 | .01368 | .01644 | .02071 | .02830 | .03204 | .03589 |
| Jul. 8 | - Aug. 5 | .00208 | .00332 | .00562 | .00723 | .00847 | .01022 | .01319 | .01585 | .02004 | .02742 | .03100 | .03477 |
| Aug. 6 | - Sep. 5 | .00202 | .00322 | .00546 | .00703 | .00825 | .00996 | .01286 | .01546 | .01960 | .02683 | .03031 | .03402 |
| Sep. 6 | - Oct. 6 | .00191 | .00305 | .00516 | .00667 | .00785 | .00948 | .01227 | .01475 | .01880 | .02578 | .02907 | .03268 |
| Oct. 7 | - Nov. 5 | .00180 | .00287 | .00486 | .00632 | .00744 | .00899 | .01166 | .01402 | .01798 | .02469 | .02780 | .03130 |
| Nov. 6 | - Dec. 5 | .00172 | .00274 | .00464 | .00604 | .00714 | .00863 | .01120 | .01348 | .01736 | .02387 | .02683 | .03025 |

(Continued)

**LL&E ROYALTY TRUST
1999 TAX INFORMATION**

TABLE II

**1999 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 1999 distribution was received | | | | | | | | | | | |
|--------------------------------|---------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| not on/after | later than | 1999 | | | | | | | | | | | |
| | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Dec. 6, '86 | - Jan. 5, '87 | .00733 | .01175 | .02006 | .02463 | .02841 | .03419 | .04327 | .05184 | .06104 | .08145 | .09405 | .10271 |
| Jan. 6 | - Feb. 5 | .00735 | .01178 | .02012 | .02470 | .02848 | .03428 | .04338 | .05198 | .06119 | .08165 | .09427 | .10292 |
| Feb. 6 | - Mar. 5 | .00746 | .01195 | .02042 | .02507 | .02891 | .03480 | .04404 | .05278 | .06211 | .08285 | .09561 | .10431 |
| Mar. 6 | - Apr. 6 | .00759 | .01216 | .02080 | .02552 | .02944 | .03546 | .04488 | .05379 | .06328 | .08439 | .09734 | .10611 |
| Apr. 7 | - May 5 | .00774 | .01241 | .02124 | .02605 | .03006 | .03622 | .04585 | .05497 | .06465 | .08617 | .09934 | .10819 |
| May 6 | - Jun. 5 | .00797 | .01278 | .02188 | .02683 | .03096 | .03731 | .04724 | .05665 | .06658 | .08869 | .10220 | .11120 |
| Jun. 6 | - Jul. 6 | .00812 | .01302 | .02230 | .02734 | .03155 | .03803 | .04813 | .05773 | .06782 | .09033 | .10409 | .11321 |
| Jul. 7 | - Aug. 5 | .00858 | .01377 | .02361 | .02891 | .03336 | .04022 | .05090 | .06106 | .07162 | .09532 | .10980 | .11928 |
| Aug. 6 | - Sep. 8 | .00913 | .01465 | .02511 | .03073 | .03544 | .04273 | .05406 | .06485 | .07595 | .10099 | .11634 | .12624 |
| Sep. 9 | - Oct. 5 | .00946 | .01518 | .02604 | .03185 | .03675 | .04431 | .05606 | .06725 | .07872 | .10458 | .12038 | .13049 |
| Oct. 6 | - Nov. 5 | .00986 | .01583 | .02715 | .03319 | .03830 | .04620 | .05845 | .07012 | .08200 | .10886 | .12527 | .13567 |
| Nov. 6 | - Dec. 7 | .01048 | .01683 | .02889 | .03529 | .04074 | .04916 | .06218 | .07460 | .08715 | .11556 | .13289 | .14372 |
| Dec. 8, '87 | - Jan 5, '88 | .00305 | .00484 | .00803 | .01009 | .01157 | .01373 | .01740 | .02064 | .02523 | .03431 | .03977 | .04494 |
| Jan. 6 | - Feb. 5 | .00303 | .00481 | .00798 | .01003 | .01151 | .01365 | .01730 | .02052 | .02509 | .03413 | .03957 | .04475 |
| Feb. 6 | - Mar. 7 | .00303 | .00480 | .00797 | .01002 | .01149 | .01363 | .01727 | .02048 | .02504 | .03408 | .03953 | .04472 |
| Mar. 8 | - Apr. 5 | .00303 | .00479 | .00795 | .01000 | .01147 | .01360 | .01723 | .02043 | .02498 | .03400 | .03944 | .04463 |
| Apr. 6 | - May 5 | .00301 | .00478 | .00792 | .00997 | .01143 | .01355 | .01717 | .02036 | .02490 | .03390 | .03933 | .04452 |
| May 6 | - Jun. 6 | .00300 | .00475 | .00788 | .00991 | .01136 | .01347 | .01707 | .02024 | .02477 | .03373 | .03916 | .04434 |
| Jun. 7 | - Jul. 6 | .00300 | .00475 | .00787 | .00990 | .01135 | .01346 | .01705 | .02021 | .02472 | .03367 | .03910 | .04430 |
| Jul. 7 | - Aug. 5 | .00300 | .00475 | .00788 | .00991 | .01136 | .01346 | .01705 | .02020 | .02471 | .03367 | .03911 | .04433 |
| Aug. 6 | - Sep. 6 | .00300 | .00475 | .00787 | .00990 | .01134 | .01343 | .01701 | .02015 | .02465 | .03359 | .03904 | .04427 |
| Sep. 7 | - Oct. 5 | .00299 | .00474 | .00785 | .00987 | .01130 | .01339 | .01695 | .02008 | .02456 | .03348 | .03894 | .04418 |
| Oct. 6 | - Nov. 7 | .00299 | .00473 | .00783 | .00985 | .01128 | .01335 | .01691 | .02003 | .02450 | .03340 | .03887 | .04412 |
| Nov. 8 | - Dec. 5 | .00299 | .00474 | .00784 | .00987 | .01129 | .01337 | .01692 | .02004 | .02451 | .03342 | .03891 | .04419 |
| Dec. 6, '88 | - Jan. 5, '89 | .00319 | .00507 | .00849 | .01067 | .01230 | .01469 | .01868 | .02225 | .02716 | .03691 | .04273 | .04805 |
| Jan. 6 | - Feb. 6 | .00319 | .00507 | .00850 | .01067 | .01231 | .01471 | .01870 | .02227 | .02718 | .03695 | .04278 | .04810 |
| Feb. 7 | - Mar. 6 | .00319 | .00508 | .00852 | .01070 | .01235 | .01475 | .01875 | .02235 | .02727 | .03707 | .04292 | .04824 |
| Mar. 7 | - Apr. 5 | .00321 | .00511 | .00858 | .01077 | .01243 | .01485 | .01888 | .02251 | .02746 | .03731 | .04320 | .04853 |
| Apr. 6 | - May 5 | .00323 | .00514 | .00863 | .01084 | .01251 | .01495 | .01902 | .02267 | .02765 | .03758 | .04350 | .04885 |
| May 6 | - Jun. 5 | .00327 | .00521 | .00875 | .01098 | .01269 | .01518 | .01931 | .02303 | .02808 | .03815 | .04417 | .04956 |
| Jun. 6 | - Jul. 5 | .00328 | .00522 | .00878 | .01101 | .01272 | .01522 | .01937 | .02311 | .02817 | .03828 | .04432 | .04971 |
| Jul. 6 | - Aug. 7 | .00330 | .00526 | .00885 | .01110 | .01282 | .01535 | .01952 | .02330 | .02839 | .03857 | .04466 | .05008 |
| Aug. 8 | - Sep. 5 | .00332 | .00528 | .00889 | .01115 | .01287 | .01541 | .01960 | .02339 | .02849 | .03871 | .04482 | .05026 |
| Sep. 6 | - Oct. 5 | .00336 | .00535 | .00902 | .01130 | .01306 | .01563 | .01989 | .02375 | .02890 | .03926 | .04545 | .05092 |
| Oct. 6 | - Nov. 6 | .00342 | .00545 | .00919 | .01151 | .01329 | .01591 | .02024 | .02416 | .02937 | .03988 | .04617 | .05170 |
| Nov. 7 | - Dec. 5 | .00347 | .00553 | .00932 | .01167 | .01348 | .01614 | .02052 | .02451 | .02977 | .04042 | .04681 | .05237 |
| Dec. 6, '89 | - Jan. 5, '90 | .00191 | .00301 | .00492 | .00635 | .00734 | .00867 | .01108 | .01309 | .01668 | .02295 | .02630 | .03027 |
| Jan. 6 | - Feb. 5 | .00193 | .00303 | .00495 | .00639 | .00737 | .00870 | .01111 | .01312 | .01671 | .02298 | .02635 | .03034 |
| Feb. 6 | - Mar. 5 | .00193 | .00304 | .00495 | .00639 | .00738 | .00871 | .01112 | .01313 | .01671 | .02299 | .02636 | .03036 |
| Mar. 6 | - Apr. 5 | .00193 | .00303 | .00495 | .00638 | .00736 | .00869 | .01110 | .01310 | .01668 | .02297 | .02639 | .03044 |

(Continued)

**LL&E ROYALTY TRUST
1999 TAX INFORMATION**

TABLE II

**1999 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 1999 distribution was received | | | | | | | | | | | |
|--------------------------------|-------------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | 1999 | | | | | | | | | | | |
| on/after | not later than | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Apr. 6, '90 | - May 7, '90 | .00194 | .00305 | .00497 | .00642 | .00739 | .00872 | .01113 | .01314 | .01672 | .02303 | .02650 | .03059 |
| May 8 | - Jun. 5 | .00195 | .00307 | .00500 | .00645 | .00742 | .00875 | .01116 | .01316 | .01673 | .02305 | .02654 | .03066 |
| Jun. 6 | - Jul. 5 | .00196 | .00309 | .00502 | .00647 | .00745 | .00878 | .01119 | .01320 | .01677 | .02310 | .02661 | .03074 |
| Jul. 6 | - Aug. 6 | .00198 | .00311 | .00505 | .00651 | .00748 | .00881 | .01123 | .01324 | .01680 | .02317 | .02675 | .03094 |
| Aug. 7 | - Sep. 5 | .00199 | .00313 | .00509 | .00655 | .00752 | .00885 | .01127 | .01327 | .01683 | .02322 | .02689 | .03115 |
| Sep. 6 | - Oct. 5 | .00200 | .00315 | .00512 | .00658 | .00755 | .00888 | .01129 | .01329 | .01684 | .02327 | .02702 | .03137 |
| Oct. 6 | - Nov. 5 | .00202 | .00317 | .00514 | .00661 | .00757 | .00889 | .01130 | .01329 | .01682 | .02327 | .02709 | .03150 |
| Nov. 6 | - Dec. 5 | .00202 | .00317 | .00514 | .00661 | .00756 | .00887 | .01127 | .01324 | .01675 | .02323 | .02722 | .03177 |
| Dec. 6, '90 | - Jan. 7, '91 | .00102 | .00160 | .00260 | .00358 | .00426 | .00508 | .00669 | .00796 | .01099 | .01534 | .01696 | .01977 |
| Jan. 8 | - Feb. 5 | .00103 | .00163 | .00263 | .00362 | .00430 | .00513 | .00674 | .00801 | .01104 | .01543 | .01712 | .01999 |
| Feb. 6 | - Mar. 5 | .00104 | .00164 | .00265 | .00364 | .00432 | .00515 | .00675 | .00803 | .01105 | .01546 | .01720 | .02011 |
| Mar. 6 | - Apr. 5 | .00106 | .00166 | .00269 | .00368 | .00436 | .00519 | .00681 | .00809 | .01111 | .01556 | .01737 | .02035 |
| Apr. 6 | - May 6 | .00107 | .00167 | .00271 | .00370 | .00438 | .00521 | .00683 | .00811 | .01112 | .01561 | .01751 | .02056 |
| May 7 | - Jun. 5 | .00107 | .00168 | .00271 | .00371 | .00440 | .00523 | .00685 | .00813 | .01116 | .01565 | .01756 | .02062 |
| Jun. 6 | - Jul. 5 | .00107 | .00168 | .00272 | .00372 | .00441 | .00524 | .00687 | .00815 | .01117 | .01568 | .01759 | .02065 |
| Jul. 6 | - Aug. 5 | .00107 | .00169 | .00273 | .00373 | .00441 | .00525 | .00688 | .00816 | .01119 | .01569 | .01760 | .02066 |
| Aug. 6 | - Sep. 5 | .00108 | .00169 | .00274 | .00374 | .00443 | .00527 | .00690 | .00819 | .01122 | .01573 | .01765 | .02071 |
| Sep. 6 | - Oct. 7 | .00108 | .00170 | .00275 | .00376 | .00445 | .00530 | .00694 | .00825 | .01129 | .01583 | .01775 | .02082 |
| Oct. 8 | - Nov. 5 | .00109 | .00171 | .00277 | .00378 | .00447 | .00532 | .00697 | .00828 | .01133 | .01588 | .01781 | .02087 |
| Nov. 6 | - Dec. 5 | .00109 | .00171 | .00277 | .00379 | .00448 | .00534 | .00699 | .00830 | .01135 | .01591 | .01785 | .02092 |
| Dec. 6, '91 | - Jan. 6, '92 | .00253 | .00390 | .00599 | .00754 | .00823 | .00922 | .01128 | .01276 | .01557 | .02219 | .02824 | .03496 |
| Jan. 7 | - Feb. 5 | .00250 | .00386 | .00593 | .00747 | .00817 | .00915 | .01121 | .01268 | .01550 | .02209 | .02808 | .03475 |
| Feb. 6 | - Mar. 5 | .00251 | .00386 | .00593 | .00748 | .00818 | .00917 | .01123 | .01271 | .01554 | .02214 | .02812 | .03478 |
| Mar. 6 | - Apr. 6 | .00249 | .00384 | .00591 | .00745 | .00815 | .00914 | .01120 | .01269 | .01552 | .02211 | .02805 | .03468 |
| Apr. 7 | - May 5 | .00248 | .00382 | .00587 | .00741 | .00811 | .00910 | .01117 | .01265 | .01548 | .02205 | .02796 | .03456 |
| May 6 | - Jun. 5 | .00246 | .00379 | .00583 | .00736 | .00806 | .00905 | .01111 | .01259 | .01543 | .02197 | .02783 | .03438 |
| Jun. 6 | - Jul. 6 | .00242 | .00374 | .00575 | .00726 | .00797 | .00895 | .01099 | .01246 | .01530 | .02183 | .02771 | .03429 |
| Jul. 7 | - Aug. 5 | .00241 | .00371 | .00571 | .00722 | .00793 | .00891 | .01095 | .01242 | .01526 | .02181 | .02775 | .03437 |
| Aug. 6 | - Sep. 7 | .00238 | .00368 | .00566 | .00716 | .00787 | .00885 | .01088 | .01235 | .01519 | .02176 | .02775 | .03441 |
| Sep. 8 | - Oct. 5 | .00234 | .00362 | .00557 | .00705 | .00776 | .00874 | .01075 | .01221 | .01505 | .02160 | .02759 | .03425 |
| Oct. 6 | - Nov. 5 | .00233 | .00359 | .00553 | .00700 | .00771 | .00869 | .01070 | .01216 | .01499 | .02158 | .02769 | .03445 |
| Nov. 6 | - Dec. 7 | .00230 | .00355 | .00547 | .00694 | .00764 | .00862 | .01062 | .01207 | .01491 | .02145 | .02746 | .03414 |
| Dec. 8, '92 | - Jan. 5 '93 | .00248 | .00380 | .00576 | .00722 | .00780 | .00862 | .01044 | .01166 | .01410 | .02144 | .03016 | .03930 |
| Jan. 6 | - Feb. 5 | .00247 | .00379 | .00573 | .00720 | .00778 | .00861 | .01043 | .01166 | .01412 | .02141 | .03001 | .03904 |
| Feb. 6 | - Mar. 5 | .00249 | .00381 | .00578 | .00725 | .00783 | .00866 | .01050 | .01173 | .01419 | .02146 | .02998 | .03895 |
| Mar. 6 | - Apr. 5 | .00251 | .00386 | .00584 | .00733 | .00792 | .00877 | .01062 | .01187 | .01435 | .02165 | .03016 | .03912 |
| Apr. 6 | - May 5 | .00251 | .00385 | .00583 | .00731 | .00791 | .00876 | .01061 | .01186 | .01435 | .02161 | .03002 | .03889 |
| May 6 | - Jun. 8 | .00246 | .00377 | .00572 | .00718 | .00779 | .00863 | .01049 | .01174 | .01425 | .02142 | .02963 | .03833 |
| Jun. 9 | - Jul. 6 | .00242 | .00371 | .00564 | .00709 | .00770 | .00855 | .01040 | .01165 | .01417 | .02129 | .02937 | .03794 |
| Jul. 7 | - Aug. 5 | .00238 | .00366 | .00556 | .00701 | .00762 | .00847 | .01032 | .01157 | .01411 | .02117 | .02911 | .03756 |

(Continued)

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TABLE II

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

| For Unit acquired of record | | Month in which last 1999 distribution was received | | | | | | | | | | | |
|--------------------------------|---------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | 1999 | | | | | | | | | | | |
| not on/after | later than | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Aug. 6, '93 | - Sep. 7, '93 | .00239 | .00368 | .00559 | .00704 | .00765 | .00851 | .01037 | .01164 | .01419 | .02126 | .02923 | .03770 |
| Sep. 8 | - Oct. 5 | .00239 | .00367 | .00558 | .00703 | .00765 | .00851 | .01038 | .01165 | .01421 | .02125 | .02910 | .03748 |
| Oct. 6 | - Nov. 5 | .00236 | .00363 | .00553 | .00697 | .00759 | .00846 | .01032 | .01159 | .01417 | .02115 | .02886 | .03711 |
| Nov. 6 | - Dec. 6 | .00239 | .00367 | .00558 | .00703 | .00766 | .00854 | .01042 | .01170 | .01429 | .02128 | .02896 | .03718 |
| Dec. 7, '93 | - Jan. 5, '94 | .00089 | .00137 | .00211 | .00296 | .00350 | .00409 | .00536 | .00624 | .00889 | .01283 | .01496 | .01847 |
| Jan. 6 | - Feb. 7 | .00091 | .00140 | .00214 | .00301 | .00355 | .00414 | .00542 | .00630 | .00896 | .01292 | .01506 | .01858 |
| Feb. 8 | - Mar. 7 | .00094 | .00145 | .00222 | .00310 | .00364 | .00424 | .00553 | .00642 | .00908 | .01306 | .01523 | .01878 |
| Mar. 8 | - Apr. 5 | .00096 | .00148 | .00227 | .00316 | .00370 | .00430 | .00560 | .00649 | .00916 | .01315 | .01534 | .01890 |
| Apr. 6 | - May 5 | .00098 | .00151 | .00231 | .00321 | .00375 | .00436 | .00567 | .00656 | .00923 | .01324 | .01544 | .01901 |
| May 6 | - Jun. 6 | .00101 | .00156 | .00239 | .00330 | .00385 | .00446 | .00578 | .00669 | .00935 | .01338 | .01560 | .01920 |
| Jun. 7 | - Jul. 5 | .00105 | .00161 | .00247 | .00339 | .00394 | .00455 | .00589 | .00680 | .00946 | .01351 | .01575 | .01937 |
| Jul. 6 | - Aug. 5 | .00108 | .00166 | .00253 | .00347 | .00402 | .00464 | .00598 | .00690 | .00956 | .01363 | .01588 | .01952 |
| Aug. 6 | - Sep. 6 | .00108 | .00165 | .00253 | .00347 | .00402 | .00464 | .00599 | .00691 | .00958 | .01365 | .01589 | .01951 |
| Sep. 7 | - Oct. 5 | .00107 | .00164 | .00252 | .00345 | .00401 | .00463 | .00598 | .00690 | .00958 | .01364 | .01587 | .01947 |
| Oct. 6 | - Nov. 7 | .00107 | .00165 | .00252 | .00346 | .00402 | .00465 | .00601 | .00693 | .00962 | .01369 | .01591 | .01951 |
| Nov. 8 | - Dec. 5 | .00110 | .00169 | .00258 | .00353 | .00409 | .00472 | .00610 | .00703 | .00972 | .01381 | .01605 | .01967 |
| Dec. 6, '94 | - Jan. 5, '95 | .00088 | .00137 | .00213 | .00299 | .00357 | .00420 | .00552 | .00646 | .00914 | .01361 | .01681 | .02120 |
| Jan. 6 | - Feb. 6 | .00090 | .00139 | .00216 | .00303 | .00361 | .00425 | .00558 | .00651 | .00920 | .01368 | .01689 | .02129 |
| Feb. 7 | - Mar. 6 | .00090 | .00140 | .00218 | .00305 | .00363 | .00427 | .00561 | .00654 | .00924 | .01372 | .01692 | .02131 |
| Mar. 7 | - Apr. 5 | .00093 | .00143 | .00223 | .00311 | .00369 | .00434 | .00569 | .00663 | .00933 | .01382 | .01703 | .02143 |
| Apr. 6 | - May 5 | .00095 | .00147 | .00228 | .00317 | .00375 | .00441 | .00577 | .00672 | .00942 | .01392 | .01714 | .02154 |
| May 6 | - Jun. 5 | .00097 | .00150 | .00233 | .00322 | .00381 | .00447 | .00584 | .00679 | .00949 | .01401 | .01723 | .02163 |
| Jun. 6 | - Jul. 5 | .00101 | .00157 | .00242 | .00334 | .00393 | .00459 | .00597 | .00693 | .00964 | .01417 | .01741 | .02184 |
| Jul. 6 | - Aug. 7 | .00105 | .00162 | .00250 | .00343 | .00402 | .00469 | .00609 | .00706 | .00976 | .01432 | .01759 | .02204 |
| Aug. 8 | - Sep. 5 | .00105 | .00163 | .00252 | .00345 | .00404 | .00471 | .00612 | .00709 | .00980 | .01437 | .01766 | .02212 |
| Sep. 6 | - Oct. 5 | .00110 | .00169 | .00261 | .00356 | .00416 | .00484 | .00625 | .00723 | .00994 | .01456 | .01795 | .02251 |
| Oct. 6 | - Nov. 6 | .00115 | .00177 | .00272 | .00369 | .00429 | .00497 | .00640 | .00739 | .01008 | .01479 | .01833 | .02302 |
| Nov. 7 | - Dec. 5 | .00121 | .00187 | .00287 | .00386 | .00446 | .00515 | .00660 | .00760 | .01028 | .01507 | .01879 | .02364 |
| Dec 6, '95 | - Jan 5, '96 | .00077 | .00118 | .00180 | .00260 | .00313 | .00367 | .00487 | .00566 | .00826 | .01214 | .01447 | .01821 |
| Jan 6 | - Feb 5 | .00080 | .00123 | .00187 | .00269 | .00321 | .00376 | .00496 | .00575 | .00834 | .01227 | .01472 | .01856 |
| Feb 6 | - Mar 5 | .00083 | .00127 | .00193 | .00275 | .00327 | .00382 | .00503 | .00582 | .00841 | .01240 | .01498 | .01893 |
| Mar 6 | - Apr 5 | .00087 | .00133 | .00202 | .00285 | .00338 | .00393 | .00515 | .00594 | .00852 | .01259 | .01533 | .01942 |
| Apr 6 | - May 6 | .00091 | .00139 | .00210 | .00295 | .00347 | .00402 | .00525 | .00605 | .00861 | .01274 | .01561 | .01981 |
| May 7 | - Jun 5 | .00093 | .00143 | .00216 | .00302 | .00354 | .00409 | .00532 | .00613 | .00869 | .01285 | .01579 | .02005 |
| Jun 6 | - Jul 5 | .00096 | .00147 | .00223 | .00310 | .00362 | .00417 | .00541 | .00622 | .00878 | .01296 | .01593 | .02022 |
| Jul 6 | - Aug 5 | .00100 | .00153 | .00231 | .00320 | .00372 | .00428 | .00553 | .00634 | .00890 | .01311 | .01610 | .02042 |
| Aug 6 | - Sep 5 | .00103 | .00158 | .00238 | .00328 | .00380 | .00437 | .00563 | .00645 | .00900 | .01323 | .01624 | .02058 |
| Sep 6 | - Oct 7 | .00108 | .00166 | .00249 | .00341 | .00393 | .00450 | .00578 | .00660 | .00916 | .01341 | .01646 | .02084 |
| Oct 8 | - Nov 5 | .00110 | .00169 | .00255 | .00347 | .00400 | .00457 | .00585 | .00668 | .00923 | .01349 | .01655 | .02094 |
| Nov 6 | - Dec 5 | .00116 | .00177 | .00266 | .00360 | .00413 | .00470 | .00601 | .00683 | .00938 | .01367 | .01677 | .02119 |

(Continued)

**LL&E ROYALTY TRUST
1999 TAX INFORMATION**

TABLE II

**1999 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 1999 distribution was received | | | | | | | | | | | |
|--------------------------------|---------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| not on/after | later than | 1999 | | | | | | | | | | | |
| | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Dec 6, '96 | - Jan. 6, '97 | .00074 | .00114 | .00170 | .00246 | .00294 | .00342 | .00451 | .00520 | .00768 | .01162 | .01450 | .01874 |
| Jan 7 | - Feb 5 | .00079 | .00120 | .00179 | .00257 | .00305 | .00353 | .00463 | .00532 | .00779 | .01181 | .01484 | .01922 |
| Feb 6 | - Mar 5 | .00083 | .00127 | .00190 | .00270 | .00317 | .00365 | .00477 | .00547 | .00792 | .01199 | .01512 | .01959 |
| Mar 6 | - Apr 7 | .00086 | .00131 | .00195 | .00277 | .00324 | .00373 | .00485 | .00555 | .00801 | .01210 | .01524 | .01973 |
| Apr 8 | - May 5 | .00087 | .00133 | .00199 | .00280 | .00328 | .00377 | .00490 | .00560 | .00806 | .01215 | .01530 | .01979 |
| May 6 | - Jun 5 | .00091 | .00138 | .00206 | .00289 | .00336 | .00385 | .00500 | .00570 | .00816 | .01226 | .01544 | .01995 |
| Jun 6 | - Jul 7 | .00095 | .00145 | .00215 | .00300 | .00348 | .00397 | .00512 | .00583 | .00828 | .01243 | .01569 | .02028 |
| Jul 8 | - Aug 5 | .00099 | .00151 | .00224 | .00310 | .00357 | .00407 | .00523 | .00595 | .00839 | .01258 | .01593 | .02060 |
| Aug 6 | - Sep 5 | .00103 | .00157 | .00234 | .00321 | .00369 | .00418 | .00536 | .00608 | .00851 | .01275 | .01615 | .02088 |
| Sep 6 | - Oct 6 | .00110 | .00168 | .00248 | .00339 | .00386 | .00436 | .00555 | .00627 | .00869 | .01300 | .01655 | .02142 |
| Oct 7 | - Nov 5 | .00117 | .00178 | .00264 | .00357 | .00404 | .00454 | .00574 | .00647 | .00887 | .01327 | .01700 | .02202 |
| Nov 6 | - Dec 5 | .00128 | .00194 | .00287 | .00384 | .00431 | .00481 | .00604 | .00677 | .00915 | .01367 | .01767 | .02293 |
| Dec 6, '97 | - Jan 5, '98 | .00886 | .01348 | .01992 | .02386 | .02441 | .02575 | .02940 | .03135 | .03312 | .04543 | .06237 | .07922 |
| Jan 6 | - Feb 5 | .00896 | .01364 | .02014 | .02411 | .02464 | .02597 | .02962 | .03155 | .03326 | .04572 | .06307 | .08031 |
| Feb 6 | - Mar 5 | .00873 | .01328 | .01960 | .02347 | .02398 | .02526 | .02880 | .03065 | .03229 | .04487 | .06282 | .08055 |
| Mar 6 | - Apr 6 | .00850 | .01293 | .01908 | .02284 | .02333 | .02457 | .02800 | .02979 | .03138 | .04402 | .06238 | .08045 |
| Apr 7 | - May 5 | .00842 | .01281 | .01889 | .02261 | .02307 | .02428 | .02765 | .02940 | .03093 | .04386 | .06308 | .08188 |
| May 6 | - Jun 5 | .00833 | .01267 | .01868 | .02235 | .02280 | .02398 | .02730 | .02900 | .03047 | .04360 | .06346 | .08281 |
| Jun 6 | - Jul 6 | .00847 | .01288 | .01898 | .02271 | .02316 | .02434 | .02769 | .02940 | .03086 | .04392 | .06358 | .08279 |
| Jul 7 | - Aug 5 | .00862 | .01310 | .01930 | .02309 | .02353 | .02472 | .02810 | .02982 | .03127 | .04430 | .06381 | .08293 |
| Aug 6 | - Sep 8 | .00882 | .01340 | .01974 | .02361 | .02404 | .02524 | .02868 | .03040 | .03184 | .04486 | .06430 | .08338 |
| Sep 9 | - Oct 5 | .00884 | .01344 | .01979 | .02367 | .02410 | .02531 | .02875 | .03049 | .03192 | .04491 | .06425 | .08325 |
| Oct 6 | - Nov 5 | .00900 | .01368 | .02013 | .02407 | .02451 | .02573 | .02922 | .03097 | .03240 | .04538 | .06462 | .08357 |
| Nov 6 | - Dec 7 | .00913 | .01387 | .02041 | .02440 | .02483 | .02605 | .02957 | .03132 | .03275 | .04567 | .06475 | .08359 |
| Dec 8, '98 | - Jan 5, '99 | .00194 | .00295 | .00434 | .00557 | .00606 | .00665 | .00811 | .00892 | .01129 | .01609 | .02039 | .02602 |
| Jan 6 | - Feb 5 | | .00103 | .00244 | .00369 | .00419 | .00478 | .00625 | .00706 | .00944 | .01426 | .01860 | .02427 |
| Feb 6 | - Mar 5 | | | .00143 | .00269 | .00318 | .00377 | .00525 | .00607 | .00845 | .01329 | .01765 | .02334 |
| Mar 6 | - Apr 5 | | | | .00127 | .00176 | .00236 | .00385 | .00467 | .00705 | .01191 | .01631 | .02203 |
| Apr 6 | - May 5 | | | | | .00050 | .00109 | .00259 | .00341 | .00579 | .01068 | .01508 | .02082 |
| May 6 | - Jun 7 | | | | | | .00060 | .00209 | .00292 | .00531 | .01019 | .01460 | .02034 |
| Jun 8 | - Jul 6 | | | | | | | .00150 | .00233 | .00472 | .00961 | .01402 | .01977 |
| Jul 7 | - Aug 5 | | | | | | | | .00084 | .00323 | .00814 | .01257 | .01833 |
| Aug 6 | - Sep 7 | | | | | | | | | .00240 | .00732 | .01175 | .01752 |
| Sep 8 | - Oct 5 | | | | | | | | | | .00493 | .00937 | .01515 |
| Oct 6 | - Nov 5 | | | | | | | | | | | .00452 | .01038 |
| Nov 6 | - Dec 6 | | | | | | | | | | | | .00600 |

(Continued)

**LL&E ROYALTY TRUST
1999 TAX INFORMATION**

TABLE III

**1999 COST DEPLETION AMOUNTS PER UNIT
(For corporations and nonresident aliens who received
Units in the June 28, 1983 distribution)
(Cumulative)**

| | Month in which last 1999 distribution was received | | | | | | | | | | | |
|---------------------------------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 1999 | | | | | | | | | | | |
| | <u>Jan</u> | <u>Feb</u> | <u>Mar</u> | <u>Apr</u> | <u>May</u> | <u>Jun</u> | <u>Jul</u> | <u>Aug</u> | <u>Sep</u> | <u>Oct</u> | <u>Nov</u> | <u>Dec</u> |
| Cumulative cost depletion per Unit | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00004 | \$.00013 | \$.00021 |

(Continued)

**LL&E ROYALTY TRUST
1999 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)**

| For Unit acquired of record not on/after later than | | Jay Field Alabama | Jay Field (Florida) | South Pass 89 (Federal) | Offshore Louisiana (Federal) | Fee Lands (Louisiana) | Total |
|--|---------------|----------------------------------|------------------------------------|--|---|--------------------------------------|--------------|
| Inception | - Sep. 6, '83 | .00086 | .04373 | .00186 | .00061 | .00834 | .05540 |
| Sep. 7 | - Oct. 5 | .00086 | .04375 | .00186 | .00062 | .00835 | .05544 |
| Oct. 6 | - Nov. 7 | .00087 | .04428 | .00188 | .00061 | .00843 | .05607 |
| Nov. 8 | - Dec. 5 | .00087 | .04459 | .00189 | .00061 | .00847 | .05643 |
| Dec. 6, '83 | - Jan. 5, '84 | .00075 | .03894 | .00202 | .00100 | .00769 | .05040 |
| Jan. 6 | - Feb. 6 | .00075 | .03937 | .00203 | .00101 | .00780 | .05096 |
| Feb. 7 | - Mar. 5 | .00075 | .03972 | .00206 | .00101 | .00787 | .05141 |
| Mar. 6 | - Apr. 5 | .00075 | .04010 | .00207 | .00101 | .00794 | .05187 |
| Apr. 6 | - May 7 | .00078 | .04072 | .00211 | .00103 | .00804 | .05268 |
| May 8 | - Jun. 5 | .00080 | .04127 | .00216 | .00104 | .00811 | .05338 |
| Jun. 6 | - Jul. 5 | .00081 | .04182 | .00220 | .00105 | .00820 | .05408 |
| Jul. 6 | - Aug. 6 | .00081 | .04249 | .00223 | .00108 | .00835 | .05496 |
| Aug. 7 | - Sep. 5 | .00083 | .04307 | .00226 | .00109 | .00843 | .05568 |
| Sep. 6 | - Oct. 5 | .00085 | .04365 | .00230 | .00109 | .00853 | .05642 |
| Oct. 6 | - Nov. 5 | .00086 | .04433 | .00238 | .00111 | .00864 | .05732 |
| Nov. 6 | - Dec. 5 | .00087 | .04492 | .00240 | .00111 | .00875 | .05805 |
| Dec. 6, '84 | - Jan. 7, '85 | .00087 | .04539 | .00191 | .00138 | .01056 | .06011 |
| Jan. 8 | - Feb. 5 | .00087 | .04610 | .00192 | .00139 | .01069 | .06097 |
| Feb. 6 | - Mar. 5 | .00088 | .04666 | .00192 | .00141 | .01084 | .06171 |
| Mar. 6 | - Apr. 8 | .00090 | .04731 | .00195 | .00144 | .01097 | .06257 |
| Apr. 9 | - May 6 | .00094 | .04813 | .00196 | .00149 | .01115 | .06367 |
| May 7 | - Jun. 5 | .00094 | .04891 | .00197 | .00152 | .01135 | .06469 |
| Jun. 6 | - Jul. 5 | .00097 | .04985 | .00197 | .00154 | .01157 | .06590 |
| Jul. 6 | - Aug. 5 | .00099 | .05094 | .00196 | .00160 | .01177 | .06726 |
| Aug. 6 | - Sep. 5 | .00103 | .05210 | .00195 | .00165 | .01203 | .06876 |
| Sep. 6 | - Oct. 7 | .00103 | .05303 | .00195 | .00169 | .01222 | .06992 |
| Oct. 8 | - Nov. 5 | .00106 | .05408 | .00192 | .00174 | .01248 | .07128 |
| Nov. 6 | - Dec. 5 | .00107 | .05511 | .00192 | .00176 | .01268 | .07254 |
| Dec. 6, '85 | - Jan. 6, '86 | .00094 | .04929 | .00392 | .00130 | .01144 | .06689 |
| Jan. 7 | - Feb. 5 | .00099 | .05461 | .00405 | .00134 | .01169 | .07268 |
| Feb. 6 | - Mar. 5 | .00109 | .05925 | .00413 | .00138 | .01187 | .07772 |
| Mar. 6 | - Apr. 7 | .00119 | .06634 | .00425 | .00141 | .01213 | .08532 |
| Apr. 8 | - May 5 | .00135 | .07461 | .00439 | .00146 | .01243 | .09424 |
| May 6 | - Jun. 5 | .00150 | .07861 | .00447 | .00149 | .01260 | .09867 |
| Jun. 6 | - Jul. 7 | .00151 | .07941 | .00455 | .00150 | .01272 | .09969 |
| Jul. 8 | - Aug. 5 | .00168 | .08446 | .00462 | .00153 | .01283 | .10512 |

(Continued)

**LL&E ROYALTY TRUST
1999 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)**

| For Unit acquired of record not on/after later than | | Jay Field Alabama | Jay Field (Florida) | South Pass 89 (Federal) | Offshore Louisiana (Federal) | Fee Lands (Louisiana) | Total |
|--|---------------|----------------------------------|------------------------------------|--|---|--------------------------------------|--------------|
| Aug. 6 | - Sep. 5 | .00184 | .08851 | .00469 | .00154 | .01297 | .10955 |
| Sep. 6 | - Oct. 6 | .00208 | .09528 | .00472 | .00157 | .01307 | .11672 |
| Oct. 7 | - Nov. 5 | .00229 | .10359 | .00481 | .00160 | .01321 | .12550 |
| Nov. 6 | - Dec. 5 | .00258 | .11082 | .00488 | .00161 | .01335 | .13324 |
| Dec. 6, '86 | - Jan. 5, '87 | .00081 | .02530 | .02411 | .01032 | .03388 | .09451 |
| Jan. 6 | - Feb. 5 | .00066 | .02558 | .02241 | .00941 | .03425 | .09239 |
| Feb. 6 | - Mar. 5 | .00062 | .02538 | .02273 | .00947 | .03523 | .09351 |
| Mar. 6 | - Apr. 6 | .00059 | .02529 | .02508 | .01054 | .03683 | .09842 |
| Apr. 7 | - May 5 | .00057 | .02501 | .02700 | .01139 | .03846 | .10253 |
| May 6 | - Jun. 5 | .00051 | .02411 | .02847 | .01198 | .04012 | .10530 |
| Jun. 6 | - Jul. 6 | .00042 | .02328 | .02723 | .01130 | .04098 | .10331 |
| Jul. 7 | - Aug. 5 | .00037 | .02049 | .02846 | .01173 | .04292 | .10408 |
| Aug. 6 | - Sep. 8 | .00000 | .01723 | .02964 | .01244 | .04469 | .10411 |
| Sep. 9 | - Oct. 5 | .00048 | .01543 | .03081 | .01248 | .04656 | .10587 |
| Oct. 6 | - Nov. 5 | .00057 | .01298 | .03095 | .01235 | .04813 | .10509 |
| Nov. 6 | - Dec. 7 | .00085 | .01022 | .03671 | .01495 | .05100 | .11388 |
| Dec. 8, '87 | - Jan 5, '88 | .00307 | .09048 | .02321 | .01018 | .02002 | .14703 |
| Jan. 6 | - Feb. 5 | .00308 | .09193 | .02228 | .00976 | .02010 | .14722 |
| Feb. 6 | - Mar. 7 | .00317 | .09442 | .02357 | .01040 | .02064 | .15227 |
| Mar. 8 | - Apr. 5 | .00322 | .09609 | .02368 | .01044 | .02089 | .15439 |
| Apr. 6 | - May 5 | .00330 | .09793 | .02379 | .01051 | .02119 | .15679 |
| May 6 | - Jun. 6 | .00333 | .09995 | .02355 | .01043 | .02142 | .15875 |
| Jun. 7 | - Jul. 6 | .00348 | .10267 | .02505 | .01113 | .02198 | .16439 |
| Jul. 7 | - Aug. 5 | .00355 | .10451 | .02540 | .01132 | .02235 | .16721 |
| Aug. 6 | - Sep. 6 | .00360 | .10691 | .02627 | .01173 | .02277 | .17136 |
| Sep. 7 | - Oct. 5 | .00365 | .10913 | .02635 | .01182 | .02310 | .17413 |
| Oct. 6 | - Nov. 7 | .00380 | .11192 | .02805 | .01266 | .02367 | .18019 |
| Nov. 8 | - Dec. 5 | .00369 | .11165 | .02586 | .01164 | .02347 | .17638 |
| Dec. 6, '88 | - Jan. 5, '89 | .00387 | .10888 | .02224 | .00886 | .02820 | .17245 |
| Jan. 6 | - Feb. 6 | .00372 | .10893 | .02038 | .00819 | .02803 | .16958 |
| Feb. 7 | - Mar. 6 | .00384 | .11118 | .02265 | .00907 | .02901 | .17616 |
| Mar. 7 | - Apr. 5 | .00388 | .11271 | .02415 | .00963 | .02986 | .18069 |
| Apr. 6 | - May 5 | .00415 | .11707 | .03048 | .01201 | .03202 | .19642 |
| May 6 | - Jun. 5 | .00449 | .12184 | .03754 | .01471 | .03476 | .21428 |
| Jun. 6 | - Jul. 5 | .00419 | .12089 | .03307 | .01311 | .03420 | .20623 |
| Jul. 6 | - Aug. 7 | .00410 | .12143 | .03246 | .01292 | .03463 | .20628 |

(Continued)

**LL&E ROYALTY TRUST
1999 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)**

| For Unit acquired of record not on/after later than | | Jay Field Alabama | Jay Field (Florida) | South Pass 89 (Federal) | Offshore Louisiana (Federal) | Fee Lands (Louisiana) | Total |
|--|---------------|----------------------------------|------------------------------------|--|---|--------------------------------------|--------------|
| Aug. 8 | - Sep. 5 | .00387 | .12106 | .02905 | .01168 | .03434 | .20061 |
| Sep. 6 | - Oct. 5 | .00405 | .12448 | .03370 | .01341 | .03646 | .21287 |
| Oct. 6 | - Nov. 6 | .00420 | .12719 | .03851 | .01518 | .03846 | .22447 |
| Nov. 7 | - Dec. 5 | .00413 | .12793 | .03944 | .01557 | .03947 | .22750 |
| Dec. 6, '89 | - Jan. 5, '90 | .00791 | .19000 | .03057 | .00943 | .02138 | .25949 |
| Jan. 6. | - Feb. 5 | .00787 | .18982 | .02978 | .00919 | .02124 | .25809 |
| Feb. 6 | - Mar. 5 | .00774 | .18835 | .02753 | .00855 | .02082 | .25316 |
| Mar. 6 | - Apr. 5 | .00781 | .18959 | .02792 | .00893 | .02095 | .25537 |
| Apr. 6 | - May 7 | .00783 | .18979 | .02787 | .00905 | .02098 | .25569 |
| May 8 | - Jun. 5 | .00789 | .19154 | .02939 | .00950 | .02128 | .25978 |
| Jun. 6 | - Jul. 5 | .00752 | .18824 | .02546 | .00840 | .02054 | .25030 |
| Jul. 6 | - Aug. 6 | .00737 | .18704 | .02423 | .00830 | .02031 | .24737 |
| Aug. 7 | - Sep. 5 | .00734 | .18816 | .02504 | .00879 | .02048 | .24994 |
| Sep. 6 | - Oct. 5 | .00813 | .19661 | .03345 | .01152 | .02225 | .27218 |
| Oct. 6 | - Nov. 5 | .00883 | .20400 | .04038 | .01371 | .02363 | .29084 |
| Nov. 6 | - Dec. 5 | .00976 | .21415 | .05007 | .01718 | .02558 | .31713 |
| Dec. 6, '90 | - Jan. 7, '91 | .01480 | .31523 | .03389 | .00462 | .01749 | .38606 |
| Jan. 8 | - Feb. 5 | .01383 | .30640 | .02954 | .00449 | .01662 | .37090 |
| Feb. 6 | - Mar. 5 | .01217 | .29124 | .02181 | .00394 | .01502 | .34419 |
| Mar. 6 | - Apr. 5 | .01145 | .28414 | .01837 | .00398 | .01437 | .33232 |
| Apr. 6 | - May 6 | .01121 | .28182 | .01735 | .00439 | .01414 | .32892 |
| May 7 | - Jun. 5 | .01086 | .27866 | .01571 | .00424 | .01390 | .32338 |
| Jun. 6 | - Jul. 5 | .01040 | .27473 | .01370 | .00405 | .01353 | .31641 |
| Jul. 6 | - Aug. 5 | .00983 | .26937 | .01096 | .00377 | .01299 | .30692 |
| Aug. 6 | - Sep. 5 | .00982 | .26930 | .01092 | .00377 | .01307 | .30688 |
| Sep. 6 | - Oct. 7 | .00987 | .26973 | .01113 | .00379 | .01334 | .30786 |
| Oct. 8 | - Nov. 5 | .00984 | .26947 | .01101 | .00378 | .01343 | .30753 |
| Nov. 6 | - Dec. 5 | .00990 | .26994 | .01127 | .00381 | .01355 | .30847 |
| Dec. 6, '91 | - Jan. 6, '92 | .00664 | .15447 | .02517 | .01558 | .01020 | .21215 |
| Jan. 7 | - Feb. 5 | .00749 | .16253 | .03663 | .01772 | .01112 | .23587 |
| Feb. 6 | - Mar. 5 | .00726 | .16028 | .03191 | .01683 | .01089 | .22743 |
| Mar. 6 | - Apr. 6 | .00743 | .16213 | .03308 | .01706 | .01107 | .23106 |
| Apr. 7 | - May 5 | .00731 | .16030 | .02727 | .01598 | .01070 | .22170 |
| May 6 | - Jun. 5 | .00760 | .16299 | .02893 | .01628 | .01090 | .22688 |
| Jun. 6 | - Jul. 6 | .00806 | .16840 | .03376 | .01774 | .01134 | .23960 |
| Jul. 7 | - Aug. 5 | .00832 | .17019 | .03474 | .01841 | .01154 | .24353 |

(Continued)

**LL&E ROYALTY TRUST
1999 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)**

| For Unit acquired of record not on/after later than | | Jay Field Alabama | Jay Field (Florida) | South Pass 89 (Federal) | Offshore Louisiana (Federal) | Fee Lands (Louisiana) | Total |
|--|---------------|----------------------------------|------------------------------------|--|---|--------------------------------------|--------------|
| Aug. 6 | - Sep. 7 | .00873 | .17390 | .03760 | .01956 | .01188 | .25207 |
| Sep. 8 | - Oct. 5 | .00896 | .17733 | .03714 | .02003 | .01201 | .25585 |
| Oct. 6 | - Nov. 5 | .00935 | .18084 | .04035 | .02155 | .01238 | .26493 |
| Nov. 6 | - Dec. 7 | .00965 | .18547 | .04129 | .02169 | .01260 | .27118 |
| Dec. 8, '92 | - Jan. 5, '93 | .00803 | .15433 | .04017 | .03429 | .00819 | .24512 |
| Jan. 6 | - Feb. 5 | .00818 | .15652 | .03734 | .03345 | .00828 | .24386 |
| Feb. 6 | - Mar. 5 | .00836 | .15927 | .03776 | .03341 | .00843 | .24732 |
| Mar. 6 | - Apr. 5 | .00851 | .15927 | .03660 | .03300 | .00859 | .24605 |
| Apr. 6 | - May 5 | .00872 | .16217 | .03619 | .03279 | .00872 | .24866 |
| May 6 | - Jun. 8 | .00904 | .16670 | .03430 | .03227 | .00889 | .25126 |
| Jun. 9 | - Jul. 6 | .00940 | .17068 | .03486 | .03242 | .00911 | .25653 |
| Jul. 7 | - Aug. 5 | .00959 | .17451 | .03341 | .03202 | .00930 | .25888 |
| Aug. 6 | - Sep. 7 | .01002 | .17714 | .03552 | .03299 | .00960 | .26534 |
| Sep. 8 | - Oct. 5 | .01043 | .18181 | .03820 | .03358 | .00992 | .27402 |
| Oct. 6 | - Nov. 5 | .01089 | .18680 | .03907 | .03374 | .01020 | .28079 |
| Nov. 6 | - Dec. 6 | .01118 | .18833 | .03828 | .03339 | .01040 | .28166 |
| Dec. 7, '93 | - Jan. 5, '94 | .02077 | .37427 | .02196 | .01190 | .00764 | .43657 |
| Jan. 6 | - Feb. 7 | .02095 | .37552 | .02230 | .01188 | .00774 | .43842 |
| Feb. 8 | - Mar. 7 | .02107 | .37603 | .02313 | .01191 | .00788 | .44005 |
| Mar. 8 | - Apr. 5 | .02137 | .37855 | .02397 | .01197 | .00804 | .44393 |
| Apr. 6 | - May 5 | .02168 | .38137 | .02477 | .01201 | .00820 | .44807 |
| May 6 | - Jun. 6 | .02214 | .38654 | .02677 | .01220 | .00845 | .45614 |
| Jun. 7 | - Jul. 5 | .02272 | .39297 | .02918 | .01245 | .00865 | .46602 |
| Jul. 6 | - Aug. 5 | .02309 | .39665 | .02984 | .01240 | .00879 | .47082 |
| Aug. 6 | - Sep. 6 | .02342 | .40071 | .02888 | .01220 | .00897 | .47422 |
| Sep. 7 | - Oct. 5 | .02350 | .40288 | .02681 | .01184 | .00905 | .47411 |
| Oct. 6 | - Nov. 7 | .02368 | .40407 | .02541 | .01157 | .00918 | .47393 |
| Nov. 8 | - Dec. 5 | .02409 | .40599 | .02616 | .01158 | .00937 | .47721 |
| Dec. 6, '94 | - Jan. 5, '95 | .02501 | .40625 | .02003 | .02554 | .01038 | .48721 |
| Jan. 6 | - Feb. 6 | .02532 | .40677 | .02027 | .02550 | .01049 | .48835 |
| Feb. 7 | - Mar. 6 | .02565 | .40984 | .02049 | .02550 | .01064 | .49212 |
| Mar. 7 | - Apr. 5 | .02625 | .41343 | .02234 | .02612 | .01090 | .49904 |
| Apr. 6 | - May 5 | .02682 | .41744 | .02418 | .02673 | .01113 | .50630 |
| May 6 | - Jun. 5 | .02735 | .42112 | .02522 | .02694 | .01131 | .51194 |
| Jun. 6 | - Jul. 5 | .02795 | .42557 | .02742 | .02743 | .01154 | .51991 |
| Jul. 6 | - Aug. 7 | .02814 | .42635 | .02765 | .02707 | .01172 | .52093 |

(Continued)

**LL&E ROYALTY TRUST
1999 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)**

| For Unit acquired of record not on/after later than | | Jay Field Alabama | Jay Field (Florida) | South Pass 89 (Federal) | Offshore Louisiana (Federal) | Fee Lands (Louisiana) | Total |
|--|---------------|----------------------------------|------------------------------------|--|---|--------------------------------------|--------------|
| Aug. 8 | - Sep. 5 | .02826 | .42712 | .02681 | .02676 | .01181 | .52076 |
| Sep. 6 | - Oct. 5 | .02852 | .42791 | .02782 | .02745 | .01198 | .52368 |
| Oct. 6 | - Nov. 6 | .02866 | .42900 | .03024 | .02934 | .01222 | .52946 |
| Nov. 7 | - Dec. 5 | .02982 | .43302 | .03448 | .03206 | .01251 | .54189 |
| Dec. 6, '95 | - Jan. 5, '96 | .03416 | .51721 | .02558 | .02303 | .00753 | .60751 |
| Jan 6 | - Feb 5 | .03469 | .52138 | .02799 | .02487 | .00765 | .61658 |
| Feb 6 | - Mar 5 | .03490 | .52349 | .02897 | .02650 | .00780 | .62166 |
| Mar 6 | - Apr 5 | .03493 | .52397 | .02986 | .02800 | .00787 | .62463 |
| Apr 6 | - May 6 | .03504 | .52650 | .03102 | .02932 | .00795 | .62983 |
| May 7 | - Jun 5 | .03502 | .52938 | .03168 | .02994 | .00806 | .63408 |
| Jun 6 | - Jul 5 | .03486 | .52953 | .03161 | .02957 | .00814 | .63371 |
| Jul 6 | - Aug 5 | .03487 | .53038 | .03216 | .02919 | .00825 | .63485 |
| Aug 6 | - Sep 5 | .03502 | .53134 | .03261 | .02888 | .00836 | .63621 |
| Sep 6 | - Oct 7 | .03532 | .53331 | .03445 | .02894 | .00846 | .64048 |
| Oct 8 | - Nov 5 | .03569 | .53673 | .03529 | .02884 | .00853 | .64508 |
| Nov 6 | - Dec 5 | .03601 | .54009 | .03737 | .02895 | .00865 | .65107 |
| Dec. 6, '96 | - Jan. 6, '97 | .03771 | .57521 | .02569 | .03412 | .00460 | .67733 |
| Jan 6 | - Feb 5 | .03845 | .58281 | .02823 | .03705 | .00474 | .69128 |
| Feb 6 | - Mar 5 | .03841 | .58341 | .02980 | .03781 | .00483 | .69426 |
| Mar 6 | - Apr 7 | .03834 | .58231 | .03009 | .03719 | .00491 | .69284 |
| Apr 8 | - May 5 | .03805 | .58049 | .02953 | .03604 | .00493 | .68904 |
| May 6 | - Jun 5 | .03814 | .58167 | .03061 | .03588 | .00499 | .69129 |
| Jun 6 | - Jul 7 | .03853 | .58446 | .03268 | .03711 | .00506 | .69784 |
| Jul 8 | - Aug 5 | .03878 | .58579 | .03425 | .03817 | .00513 | .70212 |
| Aug 6 | - Sep 5 | .03889 | .58864 | .03609 | .03881 | .00520 | .70763 |
| Sep 6 | - Oct 6 | .03894 | .59078 | .03890 | .04056 | .00525 | .71443 |
| Oct 7 | - Nov 5 | .03916 | .59482 | .04216 | .04300 | .00530 | .72444 |
| Nov 6 | - Dec 5 | .03943 | .59854 | .04692 | .04651 | .00537 | .73677 |
| Dec 6, '97 | - Jan 5, '98 | .01201 | .20797 | .28391 | .11724 | .03153 | .65266 |
| Jan 6 | - Feb 5 | .01195 | .20742 | .29587 | .12491 | .03162 | .67177 |
| Feb 6 | - Mar 5 | .01289 | .21773 | .30901 | .14673 | .03194 | .71831 |
| Mar 6 | - Apr 6 | .01340 | .23030 | .32054 | .16698 | .03234 | .76354 |
| Apr 7 | - May 5 | .01340 | .23030 | .33519 | .19301 | .03294 | .80484 |
| May 6 | - Jun 5 | .01384 | .23379 | .35008 | .21777 | .03351 | .84900 |
| Jun 6 | - Jul 6 | .01413 | .24150 | .36665 | .21777 | .03397 | .87402 |
| Jul 7 | - Aug 5 | .01485 | .24684 | .38299 | .21777 | .03443 | .89688 |

(Continued)

**LL&E ROYALTY TRUST
1999 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)

| For Unit acquired of record not on/after later than | | Jay Field Alabama | Jay Field (Florida) | South Pass 89 (Federal) | Offshore Louisiana (Federal) | Fee Lands (Louisiana) | Total |
|--|-------------|----------------------------------|------------------------------------|--|---|--------------------------------------|--------------|
| Aug 6 | - Sep 8 | .01512 | .24991 | .40239 | .21777 | .03490 | .92008 |
| Sep 9 | - Oct 5 | .01544 | .25421 | .40795 | .21777 | .03535 | .93073 |
| Oct 6 | - Nov 5 | .01747 | .25668 | .42572 | .21777 | .03596 | .95360 |
| Nov 6 | - Dec 7 | .01855 | .26396 | .44505 | .21777 | .03628 | .98161 |
| Dec 8, '98 | - Dec 6, 99 | .06345 | .77947 | .09621 | .05285 | .00802 | 1.00000 |

(Continued)

**LL&E ROYALTY TRUST
1999 TAX INFORMATION**

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

| For Unit acquired of record not | | Month in which last 1999 distribution was received | | | | | | | | | | | |
|---------------------------------------|---------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| on/after | later than | 1999 | | | | | | | | | | | |
| | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Inception | - Jan. 5, '87 | .04034 | .02731 | .02495 | .02037 | .01705 | .01184 | .01331 | .01536 | .02695 | .04858 | .07121 | .09231 |
| Jan. 6 | - Feb. 5 | .06226 | .04923 | .04687 | .04229 | .03897 | .03376 | .03523 | .03728 | .04887 | .07050 | .09313 | .11423 |
| Feb. 6 | - Mar. 5 | .07196 | .05893 | .05657 | .05199 | .04867 | .04346 | .04493 | .04698 | .05857 | .08020 | .10283 | .12393 |
| Mar. 6 | - Apr. 6 | .03303 | .02000 | .01764 | .01306 | .00974 | .00453 | .00600 | .00805 | .01964 | .04127 | .06390 | .08500 |
| Apr. 7 | - May 5 | .01048 | (.00255) | (.00491) | (.00949) | (.01281) | (.01802) | (.01655) | (.01450) | (.00291) | .01872 | .04135 | .06245 |
| May 6 | - Jun. 5 | (.01059) | (.02362) | (.02598) | (.03056) | (.03388) | (.03909) | (.03762) | (.03557) | (.02398) | (.00235) | .02028 | .04138 |
| Jun. 6 | - Jul. 6 | (.01324) | (.02627) | (.02863) | (.03321) | (.03653) | (.04174) | (.04027) | (.03822) | (.02663) | (.00500) | .01763 | .03873 |
| Jul. 7 | - Aug. 5 | (.03261) | (.04564) | (.04800) | (.05258) | (.05590) | (.06111) | (.05964) | (.05759) | (.04600) | (.02437) | (.00174) | .01936 |
| Aug. 6 | - Sep. 8 | (.02807) | (.04110) | (.04346) | (.04804) | (.05136) | (.05657) | (.05510) | (.05305) | (.04146) | (.01983) | .00280 | .02390 |
| Sep. 9 | - Oct. 5 | (.03617) | (.04920) | (.05156) | (.05614) | (.05946) | (.06467) | (.06320) | (.06115) | (.04956) | (.02793) | (.00530) | .01580 |
| Oct. 6 | - Nov. 5 | (.01215) | (.02518) | (.02754) | (.03212) | (.03544) | (.04065) | (.03918) | (.03713) | (.02554) | (.00391) | .01872 | .03982 |
| Nov. 6 | - Dec. 7 | .00479 | (.00824) | (.01060) | (.01518) | (.01850) | (.02371) | (.02224) | (.02019) | (.00860) | .01303 | .03566 | .05676 |
| Dec. 8, '87 | - Jan 5, '88 | .04006 | .02703 | .02467 | .02009 | .01677 | .01156 | .01303 | .01508 | .02667 | .04830 | .07093 | .09203 |
| Jan. 6 | - Feb. 5 | .04301 | .02998 | .02762 | .02304 | .01972 | .01451 | .01598 | .01803 | .02962 | .05125 | .07388 | .09498 |
| Feb. 6 | - Mar. 7 | .02073 | .00770 | .00534 | .00076 | (.00256) | (.00777) | (.00630) | (.00425) | .00734 | .02897 | .05160 | .07270 |
| Mar. 8 | - Apr. 5 | .00751 | (.00552) | (.00788) | (.01246) | (.01578) | (.02099) | (.01952) | (.01747) | (.00588) | .01575 | .03838 | .05948 |
| Apr. 6 | - May 5 | .01429 | .00126 | (.00110) | (.00568) | (.00900) | (.01421) | (.01274) | (.01069) | .00090 | .02253 | .04516 | .06626 |
| May 6 | - Jun. 6 | .02611 | .01308 | .01072 | .00614 | .00282 | (.00239) | (.00092) | .00113 | .01272 | .03435 | .05698 | .07808 |
| Jun. 7 | - Jul. 6 | .00330 | (.00973) | (.01209) | (.01667) | (.01999) | (.02520) | (.02373) | (.02168) | (.01009) | .01154 | .03417 | .05527 |
| Jul. 7 | - Aug. 5 | (.00231) | (.01534) | (.01770) | (.02228) | (.02560) | (.03081) | (.02934) | (.02729) | (.01570) | .00593 | .02856 | .04966 |
| Aug. 6 | - Sep. 6 | (.00921) | (.02224) | (.02460) | (.02918) | (.03250) | (.03771) | (.03624) | (.03419) | (.02260) | (.00097) | .02166 | .04276 |
| Sep. 7 | - Oct. 5 | (.00446) | (.01749) | (.01985) | (.02443) | (.02775) | (.03296) | (.03149) | (.02944) | (.01785) | .00378 | .02641 | .04751 |
| Oct. 6 | - Nov. 7 | (.01121) | (.02424) | (.02660) | (.03118) | (.03450) | (.03971) | (.03824) | (.03619) | (.02460) | (.00297) | .01966 | .04076 |
| Nov. 8 | - Dec. 5 | .02789 | .01486 | .01250 | .00792 | .00460 | (.00061) | .00086 | .00291 | .01450 | .03613 | .05876 | .07986 |
| Dec. 6, '88 | - Jan. 5, '89 | .05339 | .04036 | .03800 | .03342 | .03010 | .02489 | .02636 | .02841 | .04000 | .06163 | .08426 | .10536 |
| Jan. 6 | - Feb. 6 | .08299 | .06996 | .06760 | .06302 | .05970 | .05449 | .05596 | .05801 | .06960 | .09123 | .11386 | .13496 |
| Feb. 7 | - Mar. 6 | .05655 | .04352 | .04116 | .03658 | .03326 | .02805 | .02952 | .03157 | .04316 | .06479 | .08742 | .10852 |
| Mar. 7 | - Apr. 5 | .04350 | .03047 | .02811 | .02353 | .02021 | .01500 | .01647 | .01852 | .03011 | .05174 | .07437 | .09547 |
| Apr. 6 | - May 5 | .00492 | (.00811) | (.01047) | (.01505) | (.01837) | (.02358) | (.02211) | (.02006) | (.00847) | .01316 | .03579 | .05689 |
| May 6 | - Jun. 5 | (.04560) | (.05863) | (.06099) | (.06557) | (.06889) | (.07410) | (.07263) | (.07058) | (.05899) | (.03736) | (.01473) | .00637 |
| Jun. 6 | - Jul. 5 | (.05816) | (.07119) | (.07355) | (.07813) | (.08145) | (.08666) | (.08519) | (.08314) | (.07155) | (.04992) | (.02729) | (.00619) |
| Jul. 6 | - Aug. 7 | (.05438) | (.06741) | (.06977) | (.07435) | (.07767) | (.08288) | (.08141) | (.07936) | (.06777) | (.04614) | (.02351) | (.00241) |
| Aug. 8 | - Sep. 5 | (.01128) | (.02431) | (.02667) | (.03125) | (.03457) | (.03978) | (.03831) | (.03626) | (.02467) | (.00304) | .01959 | .04069 |
| Sep. 6 | - Oct. 5 | (.04726) | (.06029) | (.06265) | (.06723) | (.07055) | (.07576) | (.07429) | (.07224) | (.06065) | (.03902) | (.01639) | .00471 |
| Oct. 6 | - Nov. 6 | (.06571) | (.07874) | (.08110) | (.08568) | (.08900) | (.09421) | (.09274) | (.09069) | (.07910) | (.05747) | (.03484) | (.01374) |
| Nov. 7 | - Dec. 5 | (.07817) | (.09120) | (.09356) | (.09814) | (.10146) | (.10667) | (.10520) | (.10315) | (.09156) | (.06993) | (.04730) | (.02620) |

() 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
1999 TAX INFORMATION**

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

| For Unit acquired of record not on/after later than | Month in which last 1999 distribution was received | | | | | | | | | | | |
|--|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | 1999 | | | | | | | | | | | |
| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Dec. 6, '89 - Jan. 5, '90 | (.06736) | (.08039) | (.08275) | (.08733) | (.09065) | (.09586) | (.09439) | (.09234) | (.08075) | (.05912) | (.03649) | (.01539) |
| Jan. 6 - Feb. 5 | (.06322) | (.07625) | (.07861) | (.08319) | (.08651) | (.09172) | (.09025) | (.08820) | (.07661) | (.05498) | (.03235) | (.01125) |
| Feb. 6 - Mar. 5 | (.04648) | (.05951) | (.06187) | (.06645) | (.06977) | (.07498) | (.07351) | (.07146) | (.05987) | (.03824) | (.01561) | .00549 |
| Mar. 6 - Apr. 5 | (.05235) | (.06538) | (.06774) | (.07232) | (.07564) | (.08085) | (.07938) | (.07733) | (.06574) | (.04411) | (.02148) | (.00038) |
| Apr. 6 - May 7 | (.04720) | (.06023) | (.06259) | (.06717) | (.07049) | (.07570) | (.07423) | (.07218) | (.06059) | (.03896) | (.01633) | .00477 |
| May 8 - Jun. 5 | (.06412) | (.07715) | (.07951) | (.08409) | (.08741) | (.09262) | (.09115) | (.08910) | (.07751) | (.05588) | (.03325) | (.01215) |
| Jun. 6 - Jul. 5 | (.03194) | (.04497) | (.04733) | (.05191) | (.05523) | (.06044) | (.05897) | (.05692) | (.04533) | (.02370) | (.00107) | .02003 |
| Jul. 6 - Aug. 6 | (.03363) | (.04666) | (.04902) | (.05360) | (.05692) | (.06213) | (.06066) | (.05861) | (.04702) | (.02539) | (.00276) | .01834 |
| Aug. 7 - Sep. 5 | (.05175) | (.06478) | (.06714) | (.07172) | (.07504) | (.08025) | (.07878) | (.07673) | (.06514) | (.04351) | (.02088) | .00022 |
| Sep. 6 - Oct. 5 | (.12751) | (.14054) | (.14290) | (.14748) | (.15080) | (.15601) | (.15454) | (.15249) | (.14090) | (.11927) | (.09664) | (.07554) |
| Oct. 6 - Nov. 5 | (.19650) | (.20953) | (.21189) | (.21647) | (.21979) | (.22500) | (.22353) | (.22148) | (.20989) | (.18826) | (.16563) | (.14453) |
| Nov. 6 - Dec. 5 | (.26991) | (.28294) | (.28530) | (.28988) | (.29320) | (.29841) | (.29694) | (.29489) | (.28330) | (.26167) | (.23904) | (.21794) |
| Dec. 6, '90 - Jan. 7, '91 | (.28484) | (.29787) | (.30023) | (.30481) | (.30813) | (.31334) | (.31187) | (.30982) | (.29823) | (.27660) | (.25397) | (.23287) |
| Jan. 8 - Feb. 5 | (.23600) | (.24903) | (.25139) | (.25597) | (.25929) | (.26450) | (.26303) | (.26098) | (.24939) | (.22776) | (.20513) | (.18403) |
| Feb. 6 - Mar. 5 | (.13818) | (.15121) | (.15357) | (.15815) | (.16147) | (.16668) | (.16521) | (.16316) | (.15157) | (.12994) | (.10731) | (.08621) |
| Mar. 6 - Apr. 5 | (.08117) | (.09420) | (.09656) | (.10114) | (.10446) | (.10967) | (.10820) | (.10615) | (.09456) | (.07293) | (.05030) | (.02920) |
| Apr. 6 - May 6 | (.06190) | (.07493) | (.07729) | (.08187) | (.08519) | (.09040) | (.08893) | (.08688) | (.07529) | (.05366) | (.03103) | (.00993) |
| May 7 - Jun. 5 | (.03828) | (.05131) | (.05367) | (.05825) | (.06157) | (.06678) | (.06531) | (.06326) | (.05167) | (.03004) | (.00741) | .01369 |
| Jun. 6 - Jul. 5 | .00359 | (.00944) | (.01180) | (.01638) | (.01970) | (.02491) | (.02344) | (.02139) | (.00980) | .01183 | .03446 | .05556 |
| Jul. 6 - Aug. 5 | .03433 | .02130 | .01894 | .01436 | .01104 | .00583 | .00730 | .00935 | .02094 | .04257 | .06520 | .08630 |
| Aug. 6 - Sep. 5 | .03423 | .02120 | .01884 | .01426 | .01094 | .00573 | .00720 | .00925 | .02084 | .04247 | .06510 | .08620 |
| Sep. 6 - Oct. 7 | .03031 | .01728 | .01492 | .01034 | .00702 | .00181 | .00328 | .00533 | .01692 | .03855 | .06118 | .08228 |
| Oct. 8 - Nov. 5 | .03147 | .01844 | .01608 | .01150 | .00818 | .00297 | .00444 | .00649 | .01808 | .03971 | .06234 | .08344 |
| Nov. 6 - Dec. 5 | .02961 | .01658 | .01422 | .00964 | .00632 | .00111 | .00258 | .00463 | .01622 | .03785 | .06048 | .08158 |
| Dec. 6, '91 - Jan. 6, '92 | .02290 | .00987 | .00751 | .00293 | (.00039) | (.00560) | (.00413) | (.00208) | .00951 | .03114 | .05377 | .07487 |
| Jan. 7 - Feb. 5 | (.03412) | (.04715) | (.04951) | (.05409) | (.05741) | (.06262) | (.06115) | (.05910) | (.04751) | (.02588) | (.00325) | .01785 |
| Feb. 6 - Mar. 5 | (.03571) | (.04874) | (.05110) | (.05568) | (.05900) | (.06421) | (.06274) | (.06069) | (.04910) | (.02747) | (.00484) | .01626 |
| Mar. 6 - Apr. 6 | (.03610) | (.04913) | (.05149) | (.05607) | (.05939) | (.06460) | (.06313) | (.06108) | (.04949) | (.02786) | (.00523) | .01587 |
| Apr. 7 - May 5 | .00578 | (.00725) | (.00961) | (.01419) | (.01751) | (.02272) | (.02125) | (.01920) | (.00761) | .01402 | .03665 | .05775 |
| May 6 - Jun. 5 | (.01186) | (.02489) | (.02725) | (.03183) | (.03515) | (.04036) | (.03889) | (.03684) | (.02525) | (.00362) | .01901 | .04011 |
| Jun. 6 - Jul. 6 | (.05093) | (.06396) | (.06632) | (.07090) | (.07422) | (.07943) | (.07796) | (.07591) | (.06432) | (.04269) | (.02006) | .00104 |
| Jul. 7 - Aug. 5 | (.06223) | (.07526) | (.07762) | (.08220) | (.08552) | (.09073) | (.08926) | (.08721) | (.07562) | (.05399) | (.03136) | (.01026) |
| Aug. 6 - Sep. 7 | (.08968) | (.10271) | (.10507) | (.10965) | (.11297) | (.11818) | (.11671) | (.11466) | (.10307) | (.08144) | (.05881) | (.03771) |
| Sep. 8 - Oct. 5 | (.08764) | (.10067) | (.10303) | (.10761) | (.11093) | (.11614) | (.11467) | (.11262) | (.10103) | (.07940) | (.05677) | (.03567) |
| Oct. 6 - Nov. 5 | (.11172) | (.12475) | (.12711) | (.13169) | (.13501) | (.14022) | (.13875) | (.13670) | (.12511) | (.10348) | (.08085) | (.05975) |
| Nov. 6 - Dec. 7 | (.11790) | (.13093) | (.13329) | (.13787) | (.14119) | (.14640) | (.14493) | (.14288) | (.13129) | (.10966) | (.08703) | (.06593) |

() 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
1999 TAX INFORMATION**

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

| For Unit acquired of record not on/after later than | Month in which last 1999 distribution was received | | | | | | | | | | | |
|--|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | 1999 | | | | | | | | | | | |
| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Dec. 8, '92 - Jan. 5 '93 | (.09195) | (.10498) | (.10734) | (.11192) | (.11524) | (.12045) | (.11898) | (.11693) | (.10534) | (.08371) | (.06108) | (.03998) |
| Jan. 6 - Feb. 5 | (.08374) | (.09677) | (.09913) | (.10371) | (.10703) | (.11224) | (.11077) | (.10872) | (.09713) | (.07550) | (.05287) | (.03177) |
| Feb. 6 - Mar. 5 | (.08371) | (.09674) | (.09910) | (.10368) | (.10700) | (.11221) | (.11074) | (.10869) | (.09710) | (.07547) | (.05284) | (.03174) |
| Mar. 6 - Apr. 5 | (.08408) | (.09711) | (.09947) | (.10405) | (.10737) | (.11258) | (.11111) | (.10906) | (.09747) | (.07584) | (.05321) | (.03211) |
| Apr. 6 - May 5 | (.08131) | (.09434) | (.09670) | (.10128) | (.10460) | (.10981) | (.10834) | (.10629) | (.09470) | (.07307) | (.05044) | (.02934) |
| May 6 - Jun. 8 | (.05879) | (.07182) | (.07418) | (.07876) | (.08208) | (.08729) | (.08582) | (.08377) | (.07218) | (.05055) | (.02792) | (.00682) |
| Jun. 9 - Jul. 6 | (.05530) | (.06833) | (.07069) | (.07527) | (.07859) | (.08380) | (.08233) | (.08028) | (.06869) | (.04706) | (.02443) | (.00333) |
| Jul. 7 - Aug. 5 | (.03927) | (.05230) | (.05466) | (.05924) | (.06256) | (.06777) | (.06630) | (.06425) | (.05266) | (.03103) | (.00840) | .01270 |
| Aug. 6 - Sep. 7 | (.05186) | (.06489) | (.06725) | (.07183) | (.07515) | (.08036) | (.07889) | (.07684) | (.06525) | (.04362) | (.02099) | .00011 |
| Sep. 8 - Oct. 5 | (.07318) | (.08621) | (.08857) | (.09315) | (.09647) | (.10168) | (.10021) | (.09816) | (.08657) | (.06494) | (.04231) | (.02121) |
| Oct. 6 - Nov. 5 | (.08459) | (.09762) | (.09998) | (.10456) | (.10788) | (.11309) | (.11162) | (.10957) | (.09798) | (.07635) | (.05372) | (.03262) |
| Nov. 6 - Dec. 6 | (.07523) | (.08826) | (.09062) | (.09520) | (.09852) | (.10373) | (.10226) | (.10021) | (.08862) | (.06699) | (.04436) | (.02326) |
| Dec. 7, '93 - Jan. 5, '94 | (.07246) | (.08549) | (.08785) | (.09243) | (.09575) | (.10096) | (.09949) | (.09744) | (.08585) | (.06422) | (.04159) | (.02049) |
| Jan. 6 - Feb. 7 | (.06970) | (.08273) | (.08509) | (.08967) | (.09299) | (.09820) | (.09673) | (.09468) | (.08309) | (.06146) | (.03883) | (.01773) |
| Feb. 8 - Mar. 7 | (.07525) | (.08828) | (.09064) | (.09522) | (.09854) | (.10375) | (.10228) | (.10023) | (.08864) | (.06701) | (.04438) | (.02328) |
| Mar. 8 - Apr. 5 | (.07611) | (.08914) | (.09150) | (.09608) | (.09940) | (.10461) | (.10314) | (.10109) | (.08950) | (.06787) | (.04524) | (.02414) |
| Apr. 6 - May 5 | (.08497) | (.09800) | (.10036) | (.10494) | (.10826) | (.11347) | (.11200) | (.10995) | (.09836) | (.07673) | (.05410) | (.03300) |
| May 6 - Jun. 6 | (.11250) | (.12553) | (.12789) | (.13247) | (.13579) | (.14100) | (.13953) | (.13748) | (.12589) | (.10426) | (.08163) | (.06053) |
| Jun. 7 - Jul. 5 | (.14564) | (.15867) | (.16103) | (.16561) | (.16893) | (.17414) | (.17267) | (.17062) | (.15903) | (.13740) | (.11477) | (.09367) |
| Jul. 6 - Aug. 5 | (.15989) | (.17292) | (.17528) | (.17986) | (.18318) | (.18839) | (.18692) | (.18487) | (.17328) | (.15165) | (.12902) | (.10792) |
| Aug. 6 - Sep. 6 | (.12884) | (.14187) | (.14423) | (.14881) | (.15213) | (.15734) | (.15587) | (.15382) | (.14223) | (.12060) | (.09797) | (.07687) |
| Sep. 7 - Oct. 5 | (.07642) | (.08945) | (.09181) | (.09639) | (.09971) | (.10492) | (.10345) | (.10140) | (.08981) | (.06818) | (.04555) | (.02445) |
| Oct. 6 - Nov. 7 | (.03973) | (.05276) | (.05512) | (.05970) | (.06302) | (.06823) | (.06676) | (.06471) | (.05312) | (.03149) | (.00886) | .01224 |
| Nov. 8 - Dec. 5 | (.03496) | (.04799) | (.05035) | (.05493) | (.05825) | (.06346) | (.06199) | (.05994) | (.04835) | (.02672) | (.00409) | .01701 |
| Dec. 6, '94 - Jan. 5, '95 | (.02537) | (.03840) | (.04076) | (.04534) | (.04866) | (.05387) | (.05240) | (.05035) | (.03876) | (.01713) | .00550 | .02660 |
| Jan. 6 - Feb. 6 | (.02343) | (.03646) | (.03882) | (.04340) | (.04672) | (.05193) | (.05046) | (.04841) | (.03682) | (.01519) | .00744 | .02854 |
| Feb. 7 - Mar. 6 | (.01617) | (.02920) | (.03156) | (.03614) | (.03946) | (.04467) | (.04320) | (.04115) | (.02956) | (.00793) | .01470 | .03580 |
| Mar. 7 - Apr. 5 | (.03696) | (.04999) | (.05235) | (.05693) | (.06025) | (.06546) | (.06399) | (.06194) | (.05035) | (.02872) | (.00609) | .01501 |
| Apr. 6 - May 5 | (.05757) | (.07060) | (.07296) | (.07754) | (.08086) | (.08607) | (.08460) | (.08255) | (.07096) | (.04933) | (.02670) | (.00560) |
| May 6 - Jun. 5 | (.06878) | (.08181) | (.08417) | (.08875) | (.09207) | (.09728) | (.09581) | (.09376) | (.08217) | (.06054) | (.03791) | (.01681) |
| Jun. 6 - Jul. 5 | (.08848) | (.10151) | (.10387) | (.10845) | (.11177) | (.11698) | (.11551) | (.11346) | (.10187) | (.08024) | (.05761) | (.03651) |
| Jul. 6 - Aug. 7 | (.08023) | (.09326) | (.09562) | (.10020) | (.10352) | (.10873) | (.10726) | (.10521) | (.09362) | (.07199) | (.04936) | (.02826) |
| Aug. 8 - Sep. 5 | (.06383) | (.07686) | (.07922) | (.08380) | (.08712) | (.09233) | (.09086) | (.08881) | (.07722) | (.05559) | (.03296) | (.01186) |
| Sep. 6 - Oct. 5 | (.05431) | (.06734) | (.06970) | (.07428) | (.07760) | (.08281) | (.08134) | (.07929) | (.06770) | (.04607) | (.02344) | (.00234) |
| Oct. 6 - Nov. 6 | (.06781) | (.08084) | (.08320) | (.08778) | (.09110) | (.09631) | (.09484) | (.09279) | (.08120) | (.05957) | (.03694) | (.01584) |
| Nov. 7 - Dec. 5 | (.11281) | (.12584) | (.12820) | (.13278) | (.13610) | (.14131) | (.13984) | (.13779) | (.12620) | (.10457) | (.08194) | (.06084) |

() 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
1999 TAX INFORMATION**

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

| For Unit acquired of record not | | Month in which last 1999 distribution was received | | | | | | | | | | | |
|---------------------------------------|---------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| on/after | later than | 1999 | | | | | | | | | | | |
| | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Dec 6, '95 | - Jan 5, '96 | (.15101) | (.16404) | (.16640) | (.17098) | (.17430) | (.17951) | (.17804) | (.17599) | (.16440) | (.14277) | (.12014) | (.09904) |
| Jan 6 | - Feb 5 | (.20333) | (.21636) | (.21872) | (.22330) | (.22662) | (.23183) | (.23036) | (.22831) | (.21672) | (.19509) | (.17246) | (.15136) |
| Feb 6 | - Mar 5 | (.22616) | (.23919) | (.24155) | (.24613) | (.24945) | (.25466) | (.25319) | (.25114) | (.23955) | (.21792) | (.19529) | (.17419) |
| Mar 6 | - Apr 5 | (.24318) | (.25621) | (.25857) | (.26315) | (.26647) | (.27168) | (.27021) | (.26816) | (.25657) | (.23494) | (.21231) | (.19121) |
| Apr 6 | - May 6 | (.24157) | (.25460) | (.25696) | (.26154) | (.26486) | (.27007) | (.26860) | (.26655) | (.25496) | (.23333) | (.21070) | (.18960) |
| May 7 | - Jun 5 | (.22773) | (.24076) | (.24312) | (.24770) | (.25102) | (.25623) | (.25476) | (.25271) | (.24112) | (.21949) | (.19686) | (.17576) |
| Jun 6 | - Jul 5 | (.17837) | (.19140) | (.19376) | (.19834) | (.20166) | (.20687) | (.20540) | (.20335) | (.19176) | (.17013) | (.14750) | (.12640) |
| Jul 6 | - Aug 5 | (.13957) | (.15260) | (.15496) | (.15954) | (.16286) | (.16807) | (.16660) | (.16455) | (.15296) | (.13133) | (.10870) | (.08760) |
| Aug 6 | - Sep 5 | (.10951) | (.12254) | (.12490) | (.12948) | (.13280) | (.13801) | (.13654) | (.13449) | (.12290) | (.10127) | (.07864) | (.05754) |
| Sep 6 | - Oct 7 | (.11366) | (.12669) | (.12905) | (.13363) | (.13695) | (.14216) | (.14069) | (.13864) | (.12705) | (.10542) | (.08279) | (.06169) |
| Oct 8 | - Nov 5 | (.11535) | (.12838) | (.13074) | (.13532) | (.13864) | (.14385) | (.14238) | (.14033) | (.12874) | (.10711) | (.08448) | (.06338) |
| Nov 6 | - Dec 5 | (.12779) | (.14082) | (.14318) | (.14776) | (.15108) | (.15629) | (.15482) | (.15277) | (.14118) | (.11955) | (.09692) | (.07582) |
| Dec 6, '96 | - Jan. 6, '97 | (.15274) | (.16577) | (.16813) | (.17271) | (.17603) | (.18124) | (.17977) | (.17772) | (.16613) | (.14450) | (.12187) | (.10077) |
| Jan 7 | - Feb 5 | (.22903) | (.24206) | (.24442) | (.24900) | (.25232) | (.25753) | (.25606) | (.25401) | (.24242) | (.22079) | (.19816) | (.17706) |
| Feb 6 | - Mar 5 | (.22757) | (.24060) | (.24296) | (.24754) | (.25086) | (.25607) | (.25460) | (.25255) | (.24096) | (.21933) | (.19670) | (.17560) |
| Mar 6 | - Apr 7 | (.17583) | (.18886) | (.19122) | (.19580) | (.19912) | (.20433) | (.20286) | (.20081) | (.18922) | (.16759) | (.14496) | (.12386) |
| Apr 8 | - May 5 | (.07371) | (.08674) | (.08910) | (.09368) | (.09700) | (.10221) | (.10074) | (.09869) | (.08710) | (.06547) | (.04284) | (.02174) |
| May 6 | - Jun 5 | (.05216) | (.06519) | (.06755) | (.07213) | (.07545) | (.08066) | (.07919) | (.07714) | (.06555) | (.04392) | (.02129) | (.00019) |
| Jun 6 | - Jul 5 | (.07630) | (.08933) | (.09169) | (.09627) | (.09959) | (.10480) | (.10333) | (.10128) | (.08969) | (.06806) | (.04543) | (.02433) |
| Jul 8 | - Aug 5 | (.09199) | (.10502) | (.10738) | (.11196) | (.11528) | (.12049) | (.11902) | (.11697) | (.10538) | (.08375) | (.06112) | (.04002) |
| Aug 6 | - Sep 5 | (.10743) | (.12046) | (.12282) | (.12740) | (.13072) | (.13593) | (.13446) | (.13241) | (.12082) | (.09919) | (.07656) | (.05546) |
| Sep 6 | - Oct 6 | (.12050) | (.13353) | (.13589) | (.14047) | (.14379) | (.14900) | (.14753) | (.14548) | (.13389) | (.11226) | (.08963) | (.06853) |
| Oct 7 | - Nov 5 | (.15343) | (.16646) | (.16882) | (.17340) | (.17672) | (.18193) | (.18046) | (.17841) | (.16682) | (.14519) | (.12256) | (.10146) |
| Nov 6 | - Dec 5 | (.18635) | (.19938) | (.20174) | (.20632) | (.20964) | (.21485) | (.21338) | (.21133) | (.19974) | (.17811) | (.15548) | (.13438) |
| Dec 6, '97 | - Jan. 5, '98 | (.17170) | (.18473) | (.18709) | (.19167) | (.19499) | (.20020) | (.19873) | (.19668) | (.18509) | (.16346) | (.14083) | (.11973) |
| Jan 6 | Feb 5 | (.13078) | (.14381) | (.14617) | (.15075) | (.15407) | (.15928) | (.15781) | (.15576) | (.14417) | (.12254) | (.09991) | (.07881) |
| Feb 6 | Mar 5 | (.11094) | (.12397) | (.12633) | (.13091) | (.13423) | (.13944) | (.13797) | (.13592) | (.12433) | (.10270) | (.08007) | (.05897) |
| Mar 6 | Apr 6 | (.11084) | (.12387) | (.12623) | (.13081) | (.13413) | (.13934) | (.13787) | (.13582) | (.12423) | (.10260) | (.07997) | (.05887) |
| Apr 7 | May 5 | (.11189) | (.12492) | (.12728) | (.13186) | (.13518) | (.14039) | (.13892) | (.13687) | (.12528) | (.10365) | (.08102) | (.05992) |
| May 6 | Jun 5 | (.08329) | (.09632) | (.09868) | (.10326) | (.10658) | (.11179) | (.11032) | (.10827) | (.09668) | (.07505) | (.05242) | (.03132) |
| Jun 6 | Jul 6 | (.05780) | (.07083) | (.07319) | (.07777) | (.08109) | (.08630) | (.08483) | (.08278) | (.07119) | (.04956) | (.02693) | (.00583) |
| Jul 7 | Aug 5 | (.04005) | (.05308) | (.05544) | (.06002) | (.06334) | (.06855) | (.06708) | (.06503) | (.05344) | (.03181) | (.00918) | .01192 |
| Aug 6 | Sep 8 | (.02269) | (.03572) | (.03808) | (.04266) | (.04598) | (.05119) | (.04972) | (.04767) | (.03608) | (.01445) | .00818 | .02928 |
| Sep 9 | Oct 5 | (.00632) | (.01935) | (.02171) | (.02629) | (.02961) | (.03482) | (.03335) | (.03130) | (.01971) | .00192 | .02455 | .04565 |
| Oct 6 | Nov 5 | (.00233) | (.01536) | (.01772) | (.02230) | (.02562) | (.03083) | (.02936) | (.02731) | (.01572) | .00591 | .02854 | .04964 |
| Nov 6 | Dec 7 | (.00230) | (.01533) | (.01769) | (.02227) | (.02559) | (.03080) | (.02933) | (.02728) | (.01569) | .00594 | .02857 | .04967 |

() 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
1999 TAX INFORMATION**

TABLE V

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

| For Unit acquired of record not | | Month in which last 1999 distribution was received | | | | | | | | | | | |
|--|-------------------|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| on/after | later than | 1999 | | | | | | | | | | | |
| | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Dec 8, '98 | - Jan. 5, '99 | (.00454) | (.01757) | (.01993) | (.02451) | (.02783) | (.03304) | (.03157) | (.02952) | (.01793) | .00370 | .02633 | .04743 |
| Jan 6 | - Feb 5 | | (.01303) | (.01539) | (.01997) | (.02329) | (.02850) | (.02703) | (.02498) | (.01339) | .00824 | .03087 | .05197 |
| Feb 6 | - Mar 5 | | | (.00236) | (.00694) | (.01026) | (.01547) | (.01400) | (.01195) | (.00036) | .02127 | .04390 | .06500 |
| Mar 6 | - Apr 5 | | | | (.00458) | (.00790) | (.01311) | (.01164) | (.00959) | .00200 | .02363 | .04626 | .06736 |
| Apr 6 | - May 5 | | | | | (.00332) | (.00853) | (.00706) | (.00501) | .00658 | .02821 | .05084 | .07194 |
| May 6 | - Jun 7 | | | | | | (.00521) | (.00374) | (.00169) | .00990 | .03153 | .05416 | .07526 |
| Jun 8 | - Jul 6 | | | | | | | .00147 | .00352 | .01511 | .03674 | .05937 | .08047 |
| Jul 7 | - Aug 5 | | | | | | | | .00205 | .01364 | .03527 | .05790 | .07900 |
| Aug 6 | - Sep 7 | | | | | | | | | .01159 | .03322 | .05585 | .07695 |
| Sep 8 | - Oct 5 | | | | | | | | | | .02163 | .04426 | .06536 |
| Oct 6 | - Nov 5 | | | | | | | | | | | .02263 | .04373 |
| Nov 6 | - Dec 6 | | | | | | | | | | | | .02110 |

() 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
1999 TAX INFORMATION**

TABLE VI

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

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

(Continued)

**LL&E ROYALTY TRUST
1999 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 not on/after</u> | <u>later than</u> | Jay Field (Alabama) | Jay Field (Florida) | South Pass 89 (Federal) | Offshore Louisiana (Federal) | Fee Lands (Louisiana) | <u>Total</u> |
|---|-------------------|---------------------------|---------------------------|-------------------------------|------------------------------------|-----------------------------|--------------|
| Dec. 6, '89 - Jan. 5, '90 | | .00207 | .02676 | .01935 | .00556 | .00476 | .05870 |
| Jan. 6. - Feb. 5 | | .00196 | .02532 | .01831 | .00526 | .00450 | .05554 |
| Feb. 6 - Mar. 5 | | .00170 | .02194 | .01587 | .00456 | .00390 | .04814 |
| Mar. 6 - Apr. 5 | | .00173 | .02239 | .01619 | .00465 | .00398 | .04911 |
| Apr. 6 - May 7 | | .00171 | .02206 | .01595 | .00458 | .00392 | .04839 |
| May 8 - Jun. 5 | | .00185 | .02394 | .01732 | .00497 | .00426 | .05252 |
| Jun. 6 - Jul. 5 | | .00140 | .01812 | .01310 | .00376 | .00322 | .03974 |
| Jul. 6 - Aug. 6 | | .00125 | .01608 | .01163 | .00334 | .00286 | .03528 |
| Aug. 7 - Sep. 5 | | .00130 | .01683 | .01217 | .00350 | .00299 | .03692 |
| Sep. 6 - Oct. 5 | | .00221 | .02854 | .02064 | .00593 | .00508 | .06262 |
| Oct. 6 - Nov. 5 | | .00294 | .03801 | .02749 | .00790 | .00676 | .08339 |
| Nov. 6 - Dec. 5 | | .00399 | .05152 | .03726 | .01070 | .00916 | .11302 |
| Dec. 6, '90 - Jan. 7, '91 | | .00626 | .07966 | .02559 | .00280 | .00655 | .12089 |
| Jan. 8 - Feb. 5 | | .00509 | .06480 | .02082 | .00228 | .00532 | .09833 |
| Feb. 6 - Mar. 5 | | .00308 | .03921 | .01260 | .00138 | .00322 | .05950 |
| Mar. 6 - Apr. 5 | | .00214 | .02723 | .00875 | .00096 | .00224 | .04133 |
| Apr. 6 - May 6 | | .00184 | .02339 | .00751 | .00082 | .00192 | .03549 |
| May 7 - Jun. 5 | | .00141 | .01799 | .00578 | .00063 | .00148 | .02730 |
| Jun. 6 - Jul. 5 | | .00089 | .01137 | .00365 | .00040 | .00093 | .01724 |
| Jul. 6 - Aug. 5 | | .00018 | .00234 | .00075 | .00008 | .00019 | .00354 |
| Aug. 6 - Sep. 5 | | .00017 | .00222 | .00071 | .00008 | .00018 | .00336 |
| Sep. 6 - Oct. 7 | | .00023 | .00294 | .00094 | .00010 | .00024 | .00445 |
| Oct. 8 - Nov. 5 | | .00020 | .00253 | .00081 | .00009 | .00021 | .00384 |
| Nov. 6 - Dec. 5 | | .00026 | .00332 | .00107 | .00012 | .00027 | .00504 |
| Dec. 6, '91 - Jan. 6, '92 | | .00027 | .00298 | .00356 | .00074 | .00032 | .00796 |
| Jan. 7 - Feb. 5 | | .00117 | .01310 | .01564 | .00327 | .00140 | .03496 |
| Feb. 6 - Mar. 5 | | .00080 | .00893 | .01067 | .00223 | .00096 | .02385 |
| Mar. 6 - Apr. 6 | | .00089 | .00998 | .01191 | .00249 | .00107 | .02663 |
| Apr. 7 - May 5 | | .00043 | .00484 | .00578 | .00121 | .00052 | .01292 |
| May 6 - Jun. 5 | | .00056 | .00630 | .00752 | .00157 | .00067 | .01680 |
| Jun. 6 - Jul. 6 | | .00094 | .01050 | .01253 | .00262 | .00112 | .02801 |
| Jul. 7 - Aug. 5 | | .00101 | .01135 | .01355 | .00283 | .00121 | .03028 |
| Aug. 6 - Sep. 7 | | .00123 | .01378 | .01645 | .00344 | .00147 | .03677 |
| Sep. 8 - Oct. 5 | | .00119 | .01334 | .01593 | .00333 | .00143 | .03560 |
| Oct. 6 - Nov. 5 | | .00143 | .01605 | .01916 | .00400 | .00172 | .04282 |
| Nov. 6 - Dec. 7 | | .00149 | .01669 | .01993 | .00416 | .00178 | .04453 |

(Continued)

**LL&E ROYALTY TRUST
1999 TAX INFORMATION**

TABLE VI

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

| For Unit acquired of record not on/after later than | | Jay Field (Alabama) | Jay Field (Florida) | South Pass 89 (Federal) | Offshore Louisiana (Federal) | Fee Lands (Louisiana) | Total |
|--|---------------|------------------------------------|------------------------------------|--|---|--------------------------------------|--------------|
| Dec. 8, '92 | - Jan. 5 '93 | .00100 | .01105 | .01705 | .00543 | .00093 | .03557 |
| Jan. 6 | - Feb. 5 | .00081 | .00892 | .01377 | .00438 | .00075 | .02872 |
| Feb. 6 | - Mar. 5 | .00080 | .00880 | .01357 | .00432 | .00074 | .02832 |
| Mar. 6 | - Apr. 5 | .00070 | .00775 | .01195 | .00381 | .00065 | .02494 |
| Apr. 7 | - May 5 | .00066 | .00723 | .01115 | .00355 | .00061 | .02327 |
| May 6 | - Jun. 8 | .00054 | .00593 | .00914 | .00291 | .00050 | .01908 |
| Jun. 9 | - Jul. 6 | .00057 | .00631 | .00974 | .00310 | .00053 | .02031 |
| Jul. 7 | - Aug. 5 | .00048 | .00529 | .00816 | .00260 | .00045 | .01703 |
| Aug. 6 | - Sep. 7 | .00058 | .00642 | .00991 | .00316 | .00054 | .02068 |
| Sep. 8 | - Oct. 5 | .00072 | .00796 | .01228 | .00391 | .00067 | .02562 |
| Oct. 6 | - Nov. 5 | .00076 | .00839 | .01295 | .00412 | .00071 | .02702 |
| Nov. 6 | - Dec. 6 | .00068 | .00749 | .01155 | .00368 | .00063 | .02411 |
| Dec. 7, '93 | - Jan. 5, '94 | .00130 | .01550 | .00678 | .00138 | .00048 | .02547 |
| Jan. 6 | - Feb. 7 | .00129 | .01535 | .00671 | .00136 | .00047 | .02521 |
| Feb. 8 | - Mar. 7 | .00131 | .01566 | .00685 | .00139 | .00048 | .02572 |
| Mar. 8 | - Apr. 5 | .00138 | .01644 | .00719 | .00146 | .00051 | .02701 |
| Apr. 6 | - May 5 | .00144 | .01717 | .00751 | .00153 | .00053 | .02822 |
| May 6 | - Jun. 6 | .00166 | .01976 | .00864 | .00176 | .00061 | .03247 |
| Jun. 7 | - Jul. 5 | .00193 | .02305 | .01009 | .00205 | .00071 | .03788 |
| Jul. 6 | - Aug. 5 | .00189 | .02254 | .00986 | .00200 | .00069 | .03703 |
| Aug. 6 | - Sep. 6 | .00166 | .01974 | .00864 | .00176 | .00061 | .03245 |
| Sep. 7 | - Oct. 5 | .00122 | .01460 | .00639 | .00130 | .00045 | .02399 |
| Oct. 6 | - Nov. 7 | .00091 | .01081 | .00473 | .00096 | .00033 | .01776 |
| Nov. 8 | - Dec. 5 | .00093 | .01107 | .00484 | .00098 | .00034 | .01818 |
| Dec. 6, '94 | - Jan. 5, '95 | .00097 | .01132 | .00378 | .00222 | .00038 | .01867 |
| Jan. 6 | - Feb. 6 | .00094 | .01100 | .00367 | .00216 | .00037 | .01814 |
| Feb. 7 | - Mar. 6 | .00094 | .01092 | .00365 | .00215 | .00036 | .01802 |
| Mar. 7 | - Apr. 5 | .00129 | .01501 | .00501 | .00295 | .00050 | .02476 |
| Apr. 6 | - May 5 | .00162 | .01885 | .00629 | .00370 | .00063 | .03109 |
| May 6 | - Jun. 5 | .00173 | .02017 | .00673 | .00396 | .00067 | .03326 |
| Jun. 6 | - Jul. 5 | .00200 | .02327 | .00777 | .00457 | .00078 | .03839 |
| Jul. 6 | - Aug. 7 | .00181 | .02106 | .00703 | .00414 | .00070 | .03474 |
| Aug. 8 | - Sep. 5 | .00149 | .01735 | .00579 | .00341 | .00058 | .02862 |
| Sep. 6 | - Oct. 5 | .00143 | .01664 | .00556 | .00327 | .00056 | .02746 |
| Oct. 6 | - Nov. 6 | .00175 | .02037 | .00680 | .00400 | .00068 | .03360 |
| Nov. 7 | - Dec. 5 | .00241 | .02808 | .00937 | .00552 | .00094 | .04632 |
| Dec 6, '95 | - Jan 5, '96 | .00309 | .03779 | .00704 | .00419 | .00063 | .05274 |

(Continued)

**LL&E ROYALTY TRUST
1999 TAX INFORMATION**

TABLE VI

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

| For Unit acquired of record not on/after later than | | Jay Field (Alabama) | Jay Field (Florida) | South Pass 89 (Federal) | Offshore Louisiana (Federal) | Fee Lands (Louisiana) | Total |
|--|---------------|------------------------------------|------------------------------------|--|---|--------------------------------------|--------------|
| Jan 6 | - Feb 5 | .00379 | .04638 | .00864 | .00514 | .00077 | .06472 |
| Feb 6 | - Mar 5 | .00389 | .04755 | .00886 | .00527 | .00079 | .06636 |
| Mar 6 | - Apr 5 | .00363 | .04441 | .00828 | .00493 | .00074 | .06199 |
| Apr 6 | - May 6 | .00356 | .04356 | .00812 | .00483 | .00073 | .06080 |
| May 7 | - Jun 5 | .00339 | .04145 | .00772 | .00460 | .00069 | .05785 |
| Jun 6 | - Jul 5 | .00281 | .03437 | .00641 | .00381 | .00057 | .04797 |
| Jul 6 | - Aug 5 | .00238 | .02918 | .00544 | .00324 | .00049 | .04073 |
| Aug 6 | - Sep 5 | .00205 | .02506 | .00467 | .00278 | .00042 | .03498 |
| Sep 6 | - Oct 7 | .00210 | .02574 | .00480 | .00285 | .00043 | .03592 |
| Oct 8 | - Nov 5 | .00201 | .02460 | .00459 | .00273 | .00041 | .03434 |
| Nov 6 | - Dec 5 | .00214 | .02618 | .00488 | .00290 | .00044 | .03654 |
| Dec 6 | - Jan. 6, '97 | .00248 | .03094 | .00341 | .00369 | .00026 | .04078 |
| Jan 7 | - Feb 5 | .00335 | .04188 | .00462 | .00500 | .00035 | .05520 |
| Feb 6 | - Mar 5 | .00324 | .04053 | .00447 | .00484 | .00033 | .05341 |
| Mar 6 | - Apr 7 | .00257 | .03208 | .00354 | .00383 | .00026 | .04228 |
| Apr 8 | - May 5 | .00132 | .01654 | .00182 | .00197 | .00014 | .02179 |
| May 6 | - Jun 5 | .00115 | .01433 | .00158 | .00171 | .00012 | .01889 |
| Jun 6 | - Jul 7 | .00160 | .01993 | .00220 | .00238 | .00016 | .02627 |
| Jul 8 | - Aug 5 | .00170 | .02122 | .00234 | .00253 | .00018 | .02797 |
| Aug 6 | - Sep 5 | .00179 | .02235 | .00246 | .00267 | .00018 | .02945 |
| Sep 6 | - Oct 6 | .00193 | .02413 | .00266 | .00288 | .00020 | .03180 |
| Oct 7 | - Nov 5 | .00233 | .02915 | .00321 | .00348 | .00024 | .03841 |
| Nov 6 | - Dec 5 | .00292 | .03648 | .00402 | .00435 | .00030 | .04807 |
| Dec 6, '97 | - Jan. 5, '98 | .00081 | .01158 | .02031 | .00955 | .00161 | .04386 |
| Jan 6 | - Feb 5 | .00064 | .00914 | .01604 | .00754 | .00127 | .03463 |
| Feb 6 | - Mar 5 | .00059 | .00836 | .01467 | .00690 | .00116 | .03168 |
| Mar 6 | - Apr 6 | .00060 | .00858 | .01505 | .00708 | .00119 | .03250 |
| Apr 7 | - May 5 | .00061 | .00863 | .01515 | .00712 | .00120 | .03271 |
| May 6 | - Jun 5 | .00050 | .00709 | .01244 | .00585 | .00098 | .02686 |
| Jun 6 | - Jul 6 | .00042 | .00602 | .01057 | .00497 | .00084 | .02282 |
| Jul 7 | - Aug 5 | .00041 | .00578 | .01015 | .00477 | .00080 | .02191 |
| Aug 6 | - Sep 8 | .00039 | .00548 | .00961 | .00452 | .00076 | .02076 |
| Sep 9 | - Oct 5 | .00025 | .00351 | .00615 | .00289 | .00049 | .01329 |
| Oct 6 | - Nov 5 | .00025 | .00352 | .00617 | .00290 | .00049 | .01333 |
| Nov 6 | - Dec 7 | .00032 | .00450 | .00789 | .00371 | .00062 | .01704 |
| 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 |

(Continued)

**LL&E ROYALTY TRUST
1999 TAX INFORMATION**

TABLE VI

ALLOCATION OF BASIS TO ACCOUNTS RECEIVABLE

(For all unit owners who acquired

Units on or after January 1, 1987)

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

(Continued)

**LL&E ROYALTY TRUST
1999 TAX INFORMATION**

TABLE VII

ALLOCATION OF COST OR SELLING PRICE BY PROPERTY

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

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

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

**LL&E ROYALTY TRUST
1999 TAX INFORMATION**

TABLE VIII

1999 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 1999 distribution was received | | | | | | | | | | | | |
|---|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| | 1999 | | | | | | | | | | | | |
| | <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> | <u>Total</u> |
| Jay Field (Alabama) | \$.00000 | \$.00000 | \$.00000 | \$.00066 | \$.00172 | \$.00143 | \$.00206 | \$.00102 | \$.00255 | \$.00144 | \$.00000 | \$.00186 | \$.01274 |
| Jay Field (Florida) | \$.00000 | \$.00000 | \$.00000 | \$.00564 | \$.00461 | \$.00433 | \$.00686 | \$.00648 | \$.00825 | \$.01649 | \$.00000 | \$.01314 | \$.06580 |
| South Pass 89 (Federal Only) | \$.01204 | \$.00619 | \$.00827 | \$.00494 | \$.00000 | \$.00092 | \$.00361 | \$.00129 | \$.00000 | \$.00889 | \$.01211 | \$.01303 | \$.07129 |
| Offshore LA (Federal Only) | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00680 | \$.01487 | \$.01324 | \$.03491 |
| Fee Lands (Louisiana) | \$.00057 | \$.00037 | \$.00080 | \$.00041 | \$.00044 | \$.00066 | \$.00099 | \$.00097 | \$.00103 | \$.00208 | \$.00094 | \$.00041 | \$.00967 |

TABLE IX

1999 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 1999 distribution was received | | | | | | | | | | | | |
|---|--|------------|------------|------------|-------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| | 1999 | | | | | | | | | | | | |
| | <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> | <u>Total</u> |
| Jay Field (Alabama) | \$.00000 | \$.00000 | \$.00000 | \$.00019 | \$.00041 | \$.00079 | \$.00133 | \$.00032 | \$.00242 | \$.00093 | \$.00000 | \$.00130 | \$.00769 |
| Jay Field (Florida) | \$.00000 | \$.00000 | \$.00000 | \$.00091 | (\$.00133) | \$.00004 | \$.00194 | \$.00041 | \$.01100 | \$.01137 | \$.00000 | \$.00785 | \$.03219 |
| South Pass 89 (Federal Only) | \$.00957 | \$.00480 | \$.00551 | \$.00370 | \$.00000 | \$.00069 | \$.00294 | \$.00089 | \$.00000 | \$.00829 | \$.01126 | \$.01244 | \$.06009 |
| Offshore LA (Federal Only) | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00000 | \$.00634 | \$.01382 | \$.01263 | \$.03279 |
| Fee Lands (Louisiana) | \$.00040 | \$.00026 | \$.00046 | \$.00027 | \$.00016 | \$.00046 | \$.00073 | \$.00062 | \$.00085 | \$.00175 | \$.00083 | \$.00036 | \$.00715 |

