

LL&E ROYALTY TRUST

2015 Tax Information

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LL&E Royalty Trust

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LL&E ROYALTY TRUST
2015 Federal Income Tax Information

LL&E Royalty Trust (the “Trust”) was created on June 28, 1983 pursuant to a trust agreement between Burlington Resources, Inc., formerly The Louisiana Land and Exploration Company (the “Company”) and The Bank of New York Trust Company, N.A. formerly JPMorgan Chase Bank, formerly Texas Commerce Bank National Association, successor in interest to New First City Texas-Houston, N.A., as Trustee (the “Trustee”). Upon creation of the Trust, the Company conveyed to the Trust various overriding royalty interests (equivalent to net profits interests) in certain productive oil and gas properties and a 3 percent royalty interest in certain fee lands owned by the Company (collectively referred to herein as the “Royalties”). LL&E Royalty Partnership (the “Partnership”) holds title to the Royalties. The Trust and the Company are the only partners, with respective interests of 99 percent and 1 percent.

The Trust is a fixed-investment grantor trust and the Trustee has only such powers as are necessary for the collection and distribution of revenues from the Royalties, the payment of Trust liabilities and the conservation and protection of the Trust corpus.

Manner of Presentation of Tax Data

This booklet contains worksheets and specific instructions designed to help Unit owners compute their 2015 taxable income. All Unit owners will use this booklet to compute their income from the Royalties, Trust administrative expenses, and depletion deduction. Furthermore, Unit owners who sold Units during 2015 will use this booklet to compute gain or loss on sale.

Calculations on the worksheets included in this booklet usually consist of multiplying the appropriate table amounts by the number of Units in each block held by the owner. If you owned different blocks of Units purchased at different times, you must make your computations for each separate block or period.

The tables included in this booklet typically set forth the tax data by means of “per Unit” factors or amounts. To determine the appropriate factor or amount applicable to a Unit, you must locate in the left margin of the table the time period correlating to the date of acquisition of a particular Unit. After finding this date, read across the row to the column corresponding to the last monthly cash distribution you received with respect to that Unit.

THE INSTRUCTIONS CONTAINED IN THIS BOOKLET ARE DESIGNED TO ASSIST UNIT OWNERS IN THEIR INCOME TAX COMPLIANCE AND ARE MERELY RECOMMENDATIONS. THE CORRECTNESS OF RETURNS PREPARED IN CONFORMITY WITH THESE INSTRUCTIONS MAY BE QUESTIONED BY TAX AUTHORITIES. A UNIT OWNER SHOULD CONSULT THEIR OWN ADVISOR ON ALL TAX COMPLIANCE MATTERS.

Roger D. Parsons, Trustee
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HIGHLIGHTS

Tax Matters Relating to LL&E Royalty Trust

The Trust and the Partnership

For income tax purposes, the Trust is treated as a grantor trust. Each Unit owner of a grantor trust is taxable on a pro rata share of the income and deductions thereof. Thus, each Unit owner is treated as a partner in the Partnership and, as a result, each Unit owner must take into account their pro rata share of all items of Partnership income and deduction in computing their federal income tax liability. Since the transfer of a Unit also represents a transfer of an interest in the Partnership, the Partnership is considered a publicly-traded partnership for federal income tax purposes.

The amount of income a Unit owner is required to include as income from the Partnership is based on the taxable year of the Partnership (which ends with or within the taxable year of the Unit owner) and the Partnership's method of accounting.

The Partnership determines taxable income on a calendar year basis. Therefore, a Unit owner with a taxable year other than the calendar year reports its portion of the Partnership's income and deductions in its taxable year in which the Partnership's taxable year ends. If a Unit owner acquired a Unit or disposed of a Unit during the year, a short period computation is required. Thus, monthly data has been provided.

The Partnership is required to use the accrual method of accounting. Therefore, each Unit owner must also recognize, for federal income tax purposes, their share of the Partnership's income on the accrual basis method of accounting.

Partnership Income and Cash Distributions

During 2015, Unit owners who held their Units on each record date received no cash distributions per Unit and recognized approximately \$.0137 per Unit of taxable loss (before deducting depletion). Each year, there is a difference in the amount of cash distributed and taxable income before depletion reported because the Partnership must utilize the accrual method of accounting for tax purposes.

Under the accrual method, the partnership's monthly taxable income is determined based on minerals actually produced and sold that month. Cash distributions of income to Unit owners, however, do not occur until three months after the month in which minerals are produced and sold. Because the Partnership uses the accrual method to report income, cash distributions received will differ from income reported to Unit owners for income tax purposes.

For the year 2015, taxable income from the Partnership was less than cash receipts because income from minerals produced and sold in the last quarter of 2015 (for which cash is not available for distribution until 2016) was less than income from minerals produced and sold in the last quarter of 2014 (for which cash was available for distribution in 2015). The Trustee has advanced funds to the Trust to enable the Trust to pay certain administrative expenses. To illustrate the effect of the difference in timing of income recognition (accrual method) and the actual distribution of partnership income, the following reconciliation is provided:

2015 Accrual Basis to Cash Per Unit Reconciliation

2015 partnership income (accrual basis).....	\$	—
Add: 2014 partnership income distributed in 2015.....	\$	—
Subtract: 2015 partnership income distributed in 2016	\$	—
Add: 2015 amounts advanced to trust.....	\$	0.0137
Less: Trust administrative expenses	\$	(0.0137)
2015 Cash basis income.....	\$	—
2015 Actual cash distributions.....	\$	—

Classification of Partnership Income

Rulings received from Internal Revenue Service confirm that the Trust is a fixed-investment grantor trust which is prohibited from engaging in any business or other investment activity. Royalty income (such as that flowing through the Trust) not derived from a trade or business is characterized as portfolio income rather than passive activity income. As a result, income from the Trust should be characterized as portfolio income for federal income tax purposes.

Tax-exempt organizations are subject to tax on their unrelated business income. Previously, income and deductions from publicly traded partnership interests acquired by tax-exempt organizations after December 17, 1987 were automatically treated as unrelated business income and deductions. Effective for partnership years beginning after 1993, income and deductions from publicly traded partnerships are no longer automatically treated as unrelated business income and deductions. As a result, tax-exempt Unit owners should consult their tax advisors to determine if they are subject to tax on net income attributable to Units in the Trust.

Depletion

Each Unit owner is entitled to a depletion deduction. The allowable deduction is generally calculated as the greater of the amount determined under the cost method or percentage method.

All Unit owners may use the cost method but only those Unit owners acquiring Units after October 11, 1990 may utilize the percentage method to calculate their depletion deduction. These Unit owners calculate their depletion deduction for each property under both the cost and percentage methods to determine which provides the greater deduction.

Cost Method

The depletion deduction determined under the cost method is computed separately for each Unit owner using the Unit owner's depletable basis in each Royalty property. Unit owners acquiring Units in the original distribution are not eligible to use the percentage method. Unit owners acquiring Units in the original distribution who held such Units at least through December 4, 2015 (except for foreign corporations and nonresident aliens) should use the worksheet titled "How To Compute 2015 Taxable Income" to compute their allowable depletion deduction under the cost method. Worksheet B will assist other Unit owners in calculating their depletion deduction under the cost method.

Units Acquired Prior To September 7, 1983 (Except for Domestic Corporations and Nonresident Aliens Receiving Units in the June 28, 1983 Distribution) — Although the Trust was not created until June 28, 1983, income from the Royalties accrued from April 1, 1983. The Company (rather than the Unit owners) was taxed on the income accrued from April 1, 1983 through June 28, 1983. The subsequent distributions which were attributable to production during the April 1 through June 28 period are referred to herein as the "Cash Payment Rights". Since the Cash Payment Rights do not represent taxable income to the Unit owners, the receipt of the Cash Payment Rights resulted in a nontaxable return of capital and a corresponding reduction of a Unit owner's tax basis.

If you acquired Units anytime before September 7, 1983 (except for Units owners who are corporations or nonresident aliens receiving Units in the initial June 28, 1983 distribution), you must use Worksheet C to determine your original basis (taking into account the effects of the Cash Payment Rights) and your depletable basis before calculating your depletion deduction under the cost method on Worksheet B.

Units Acquired After September 6, 1983 — The basis of Unit owners who acquired Units subsequent to September 6, 1983 should not be reduced by any Cash Payment Rights. The amount paid for each Unit purchased will be the original basis in such Units.

Domestic Corporations Receiving Units in the June 28, 1983 Distribution — For a domestic corporation receiving Units in the June 28, 1983 distribution, the cost depletion deduction per Unit is set forth in Table III.

Percentage Method

Unit owners who acquired their Units after October 11, 1990, may be entitled to claim a depletion deduction calculated based on the percentage method (if it results in a greater deduction than that determined under the cost method). The depletion deduction available under the percentage method is determined by multiplying the gross income from each property by a statutory percentage rate (currently 15 percent). The actual depletion deduction available is limited to the lesser of this amount or the net income from the property. However, percentage depletion deductions may not exceed 65% of a Unit owner's taxable income from all sources. Any amount disallowed due to the 65% limit may be carried forward to future tax years. Information to compute depletion with respect to such Units under the percentage method is included in Tables VIII and IX. Table VIII reflects gross income by month for each property. Table IX reflects net income by month for each property.

The depletion deduction determined under the percentage method should be compared to the deduction determined under the cost method for each property for the relevant period. The depletion deduction with respect to such Units acquired after October 11, 1990, will be the greater of the amount determined under the cost or percentage method for each property.

Sale of Units

If a Unit owner sold Units during the year, the realized gain or loss is the difference between the selling price and the adjusted basis of the Units sold. To calculate the adjusted basis of your Units, an adjustment is required to reflect the difference between amounts reported as taxable income and actual cash distributions (the "Net Basis Adjustment"). Worksheet D will assist a Unit owner in calculating gain or loss on the sale of Units.

Internal Revenue Code Section 1254 provides that depletion deductions claimed for property placed in service after December 31, 1986 generally must be recaptured as ordinary income upon disposition of the property. However, the Section 1254 depletion recapture provisions do not apply to property placed in service after December 31, 1986 if it was acquired pursuant to a binding written contract entered into before September 25, 1985. Because the Partnership acquired the Royalties before September 25, 1985, it does not appear that a Unit owner will be subject to this provision. However, little guidance exists as to the interpretation of this provision. Therefore, Unit owners should consult their tax advisors with respect to the potential application of this provision.

Table VII presents allocation factors for properties owned by the Partnership. These allocation factors are based primarily on the projected future net revenues from proved reserves at the beginning of specified periods, as estimated by petroleum engineers. These relative estimated amounts are provided to assist Unit owners in determining gain or loss allocable to state jurisdictions upon disposition of a Unit, in computing allocation factors for state income or franchise tax purposes, and in otherwise fulfilling tax obligations.

Basis of Unit Owners

To allow a Unit owner to recover their investment through cost depletion, the Partnership has made an election under Internal Revenue Code Section 754. The tables in this booklet include the effect of such election. In connection with that election, the regulations under Internal Revenue Code Section 743 require that a purchasing Unit owner must notify the partnership within 30 days of the sale or exchange and include a statement in their income tax return for the year of purchase indicating the allocation of their purchase price among the various assets of the Partnership. The statement should indicate that a Section 754 election has been made by the Partnership in connection with the purchase of a Unit in the Trust and that information regarding the allocation of the purchase price is maintained by the Partnership.

The Internal Revenue Service has ruled that a partner must maintain a single aggregate adjusted tax basis in partnership interests acquired in multiple transactions. Upon a sale of a portion of such aggregate interest, such partner would be required to allocate their aggregate tax basis between the interest sold and the interest retained by some equitable apportionment method such as the relative fair market values of such interests on the date of sale. It is unclear whether the ruling would apply to owners of publicly traded units of beneficial interests in a trust (such as the Trust) which owns interests in a partnership (such as the Partnership). More recently, the Internal Revenue Service issued final regulations affecting the determination of the holding period of partnership interests. These regulations have specific provisions relating to partners of publicly traded partnerships. Unit owners disposing of units during the year should consult their tax advisors as to the application of the ruling with respect to basis allocation, and the new regulations with respect to holding period.

WHFIT Classification

The Trustee assumes that some Units are held by middlemen, as such term is broadly defined in the U.S. Treasury Regulations. Such middlemen may include custodians, nominees, certain joint owners, and brokers holding an interest for a custodian in street name. Therefore, the Trustee considers the Trust to be a widely held fixed investment trust ("WHFIT") classified as a non-mortgage widely held fixed investment trust ("NMWHFIT") for federal income tax purposes. Roger D. Parsons ("Trustee"), 354 Indusco Ct, Troy, MI 48083, telephone number 248-585-9900 x3121, is the representative of the Trust that will provide tax information in accordance with the applicable U.S. Treasury Regulations governing the information reporting requirements of the trust as a WHFIT and NMWHFIT. Notwithstanding the foregoing, the middlemen holding Units on behalf of Unit owners, and not the Trustee of the Trust, are solely responsible for complying with the information reporting requirements under the U.S. Treasury Regulations with respect to such Units, including the issuance of IRS Forms 1099 and certain written tax statements. Unit owners whose Units are held by middlemen should consult with such middlemen regarding the information that will be reported to them by the middlemen with respect to the Units.

Nonresident State Income Tax Returns

Because the Partnership owns interests in various jurisdictions, Unit owners may have to file a return in jurisdictions other than their state of residence.. Tables VIII-XIII provide information to determine income by property which can be used to determine a Unit owner's income in each state. Each Unit owner should consult their individual tax advisor regarding the requirements for filing state income tax returns in their state of residence and the states from which the Trust's income is derived.

Foreign Persons

The federal and state income taxation of nonresident aliens and foreign corporations is highly complex and it is recommended that such persons or entities consult their tax advisors.

LL&E ROYALTY TRUST

2015 Tax Information

HOW TO COMPUTE 2015 TAXABLE INCOME (Taxpayers Receiving Units in the Original Distribution)

When and how a Unit owner acquired Trust Units determines the parts of this booklet needed to compute taxable income. The following will help determine which parts apply to you.

- I. A taxpayer receiving Units in the initial June 28, 1983 distribution, who is not a corporation or nonresident alien, and holding such Units at least through December 4, 2015 has the following federal income tax items to report for such Units:

<u>Item of Income or Expense</u>	<u>Per Unit</u>	<u>Number of Units Owned</u>	<u>Total</u>	<u>Where to Enter on Form 1040 (See Example on Page 7)</u>
Partnership Income	\$.0000	×	≡ \$	Part II, Schedule E
Trust Administrative Expenses (show as a reduction to your Partnership Income)	\$.0137	×	≡ \$	Part II, Schedule E
Cost Depletion (show as a reduction to your Partnership Income)	\$.0000	×	= \$	Part II, Schedule E

- II. All domestic corporations receiving Units in the initial June 28, 1983 distribution and holding such Units at least through December 4, 2015 have the following income tax items to report for such Units:

<u>Item of Income or Expense</u>	<u>Per Unit</u>	<u>Number of Units Owned</u>	<u>Total</u>
Partnership Income	\$.0000	×	≡ \$
Trust Administrative Expenses	\$.0137	×	≡ \$
Cost Depletion	\$.0000	×	= \$

- III. Unit owners that are not in Groups I or II above must use Worksheets A and B to determine taxable income. Computation of taxable income is on Worksheet A, and computation of cost depletion is on Worksheet B. Unit owners that are not in Groups I or II above, acquiring Units anytime before September 7, 1983, should complete Worksheet C before completing Worksheet A or Worksheet B. Other Unit owners should proceed first to Worksheet B before completing Worksheet A.

EXAMPLE — SCHEDULE E (FORM 1040) REPORTING

Schedule E (Form 1040) 2015		Attachment Sequence No. 13		Page 2
Name(s) shown on return. Do not enter name and social security number if shown on other side.				Your social security number
JOHN J. AND MARY SMITH				999-99-9999
Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.				
Part II Income or Loss From Partnerships and S Corporations Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.				
27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☐ No				
28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number
A	LL&E ROYALTY PARTNERSHIP	P	☐	72-0970033
B	LESS: TRUST ADMINISTRATIVE EXPENSES		☐	
C	LESS: COST DEPLETION		☐	
D			☐	
Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562
A				
B			(1.37)	
C				
D				
29a	Totals			
b	Totals			
30	Add columns (g) and (i) of line 29a			30
31	Add columns (f), (h), and (i) of line 29b			31 (1.37)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32 (1.37)
Part III Income or Loss From Estates and Trusts				
33	(a) Name	(b) Employer identification number		
A				
B				
Passive Income and Loss		Nonpassive Income and Loss		
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a	Totals			
b	Totals			
35	Add columns (d) and (f) of line 34a			35
36	Add columns (c) and (e) of line 34b			36 ()
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37
Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder				
38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below			39
Part V Summary				
40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below			40
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶			41 (1.37)
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . .			42
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .			43

Schedule E (Form 1040) 2015

The above illustration is for a taxpayer, who is not a corporation or nonresident alien, receiving 100 Units in the initial June 28, 1983 distribution and holding such Units at least through December 4, 2015.

Items of 2015 income or expense were calculated as follows:

<u>Item of Income or Expense</u>	<u>Per Unit</u>		<u>Number of Units Owned</u>		<u>Total</u>	<u>Where to Enter on Form 1040</u>
Partnership Income	\$.0000	×	100	≡	\$ 0.00	Part II, Schedule E
Trust Administrative Expenses (show as a reduction to your Partnership Income)	\$.0137	×	100	≡	\$ 1.37	Part II, Schedule E
Cost Depletion (show as a reduction to your Partnership Income)	\$.0000	×	100	=	\$ 0.00	Part II, Schedule E

LL&E ROYALTY TRUST

2015 TAX INFORMATION

WORKSHEET A

COMPUTATION OF 2015 TAXABLE INCOME

THIS WORKSHEET COVERS _____ **UNITS ACQUIRED** _____
(See Specific Instructions Below)

<u>Item of Income or Expense</u>	<u>Table Factor</u>	<u>Number of Units Owned</u>	<u>Total (Multiply Number of Units by Table Factor)</u>	<u>Where to Enter on Form 1040. (See Specific Instructions)</u>
1. Partnership Income (Table Ia)	\$ _____	× _____	≡ \$ _____	Schedule E, Part II
2. Trust Administrative Expenses (Table Ib)	\$ _____	× _____	= \$ _____	Schedule E, Part II
3. Cost Depletion Deduction (Worksheet B)			\$ _____	Schedule E, Part II

SPECIFIC INSTRUCTIONS

- If you own Units in several blocks or the number of Units you own in a single block changed during the year, you should reproduce the necessary copies of this worksheet and complete a separate worksheet for each block of Units acquired on a different date or at a different price or held for a different period.
- The factor amounts from Tables Ia and Ib are the components of taxable income allocable to you on a per Unit basis.
- Use Worksheet B to calculate your cost depletion deduction.
- References are to the 2015 Form 1040, Schedule E (Supplemental Income Schedule). An illustration of how to fill out Form 1040 Schedule E is included herein. Corporations, partnerships and trusts and estates should refer to Internal Revenue Service instructions for Forms 1120, 1065 and 1041, respectively, for proper reporting of income of the Trust.

LL&E ROYALTY TRUST

2015 TAX INFORMATION

WORKSHEET B

COMPUTATION OF COST DEPLETION

THIS WORKSHEET COVERS _____ UNITS ACQUIRED _____
(See Specific Instructions on Page 10)

- Group I: For all Unit owners acquiring Units prior to September 7, 1983, except corporations which received Units in the June 28, 1983 distribution and except nonresident aliens who received Units in the June 28, 1983 distribution.
- A. Depletable basis (Worksheet C, line 5) \$ _____
- B. Cost depletion rate (Table II) _____
- C. Cost depletion deduction (multiply line A by line B. Transfer amount to Worksheet A, line 3) ... \$ _____
- Group II: For all Unit owners acquiring Units after September 6, 1983.
- A. Original cost of Units \$ _____
- B. Factor for computing Unit Owner's basis (Table IV) _____
- C. Basis before Accounts Receivable Adjustment (multiply line A by line B) \$ _____
- D. Less: Allocation of Basis to Accounts Receivable (Table VI factor $\times$ line A amount)..... \$ _____
- E. Depletable basis (line C less line D)..... \$ _____
- F. Cost depletion rate (Table II)..... _____
- G. Cost depletion deduction (multiply line E by line F. Transfer amount to Worksheet A, line 3).... \$ _____
- Group III: Domestic corporations which received Units in the June 28, 1983 distribution.
- A. Cost depletion amount per Unit (Table III)..... \$ _____
- B. Number of Units owned _____
- C. Cost depletion deduction (multiply line A by line B. Transfer amount to Worksheet A, line 3) ... \$ _____
- Group IV: Foreign corporations which received Units in the June 28, 1983 distribution and nonresident aliens who received Units in the June 28, 1983 distribution.
- A. Cost depletion amount per Unit (see instructions for Group IV) \$ _____
- B. Number of Units owned _____
- C. Cost depletion deduction (multiply line A by line B. Transfer amount to Worksheet A, line 3) ... \$ _____

**LL&E ROYALTY TRUST
2015 TAX INFORMATION
WORKSHEET B
SPECIFIC INSTRUCTIONS**

If you own Units in several blocks or the number of Units you own in a single block changed during the year, you should reproduce the necessary copies of Worksheet B and complete separate worksheets for each block of Units acquired on a different date or at a different price or held for a different period.

Group I instructions:

- Calculate your depletable basis on Worksheet C and enter on line A.
- Enter your cost depletion factor from Table II on line B.
- Determine your cost depletion deduction by multiplying your basis on line A by the cost depletion factor on line B and enter on line C.

Group II instructions:

- Enter your original cost of acquisition on line A.
- Enter your factor for computing Unit owner's basis from Table IV on line B.
- Determine your basis before accounts receivable adjustment on line C by multiplying your basis on line A by the factor for computing Unit owner's basis on line B.
- Determine your allocation of basis to accounts receivable on line D by multiplying your basis on line A by the Table VI factor.
- Determine your depletable basis on line E by subtracting line D from line C.
- Enter your cost depletion rate from Table II on line F.
- Determine your cost depletion deduction by multiplying your depletable basis on line E by the cost depletion factor on line F and enter on line G.

Group III instructions:

- Enter the cost depletion amount per Unit from Table III on line A.
- Enter the number of Units you own on line B.
- Determine your cost depletion deduction by multiplying the depletion amount per Unit on line A by the number of Units owned on line B and enter on line C.

Group IV instructions:

- To compute the Group IV cost depletion amount per Unit for use on line A, you must combine the cost depletion amount per Unit from Table III, and the cost depletion amount per Unit attributable to your tax on the initial June 28, 1983 distribution (the lesser of the tax withheld per your 1983 Form 1042S or your actual 1983 tax) as follows:

1. Cost depletion amount per Unit from Table III		\$ _____
2. Tax per Unit on initial June 28, 1983 distribution	\$ _____	
3. Factor for computing Unit Owner's basis.....	<u>×.03524</u>	
4. Remaining depletable amount (multiply line 2 by line 3).....	<u> </u>	

5. Cost depletion rate from Table II..... _____ \$ _____

6. Cost depletion amount per Unit on tax (line (4) multiplied by line (5)) \$ _____

7. Cost depletion amount per Unit for Group IV, Worksheet B, line A
(sum of lines (1) and (6)) \$ _____

- Enter the number of Units you own on line B.
- Determine your cost depletion deduction by multiplying the cost depletion amount per Unit on line A by the number of Units owned on line B and enter on line C.

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2015 TAX INFORMATION

WORKSHEET C

COMPUTATION OF UNIT OWNER'S ORIGINAL BASIS AND DEPLETABLE BASIS
(FOR UNITS ACQUIRED PRIOR TO SEPTEMBER 7, 1983)

THIS WORKSHEET COVERS _____ UNITS ACQUIRED _____
(See Specific Instructions Below)

1. Amount of taxable dividend on original distribution of Units or cost of acquisition
(See Specific Instructions below). \$ _____
2. Less: Cash Payment Rights attributable to the distribution
 - a. For July, 1983 distribution..... \$.07886 × _____ Units = \$ (_____)
 - b. For August, 1983 distribution..... \$.09217 × _____ Units = \$ (_____)
 - c. For September, 1983 distribution..... \$.07039 × _____ Units = \$ (_____)
3. Original basis (line 1 less lines 2a, 2b and 2c). \$ _____
4. Factor for Computing Unit Owner's Basis (Table IV) _____
5. Depletable Basis (multiply line 3 by line 4) \$ _____

SPECIFIC INSTRUCTIONS

- If you own Units in several blocks or the number of Units you own in a single block changed during the year, you should reproduce the necessary copies of this worksheet and complete separate worksheets for each block of Units acquired on a different date or at a different price or held for a different period.
- For Units acquired in the original distribution on June 28, 1983, line 1 should be the amount of the 1983 taxable dividend on the original distribution (\$13.125 per Unit for individual Unit owners and \$.77847 per Unit for corporate or nonresident alien Unit owners) multiplied by the number of Units distributed to you. For Units purchased prior to September 7, 1983, line 1 should be the amount you paid for the Units.
- If you received a July, 1983 cash distribution, you must multiply \$.07886 by the number of Units you held and enter the amount on line 2a.
- If you received an August, 1983 cash distribution, you must multiply \$.09217 by the number of Units you held and enter the amount on line 2b.
- If you received a September, 1983 cash distribution, you must multiply \$.07039 by the number of Units you held and enter the amount on line 2c.
- Unit owners included in Group I, Worksheet B, should transfer the line 5 amount to Worksheet B, Group I, line A to compute cost depletion.

NOTE: This worksheet should be preserved indefinitely as part of a Unit owner's tax records to permit computation of cost depletion allowances and determination of gain or loss upon disposition of Units.

LL&E ROYALTY TRUST

2015 TAX INFORMATION

WORKSHEET D

**COMPUTATION OF UNIT OWNER'S
GAIN OR (LOSS) ON SALE OF UNITS**

THIS WORKSHEET COVERS _____ UNITS ACQUIRED _____
(See Specific Instructions Below)

1. AMOUNT REALIZED FROM SALE OF UNITS \$ _____
2. ADJUSTED BASIS:
- a. Original basis..... \$ _____
- b. Factor For Computing Unit Owner's Basis (Table IV) _____
- c. Basis Before Other Adjustments (line 2a multiplied by line 2b)..... \$ _____
- d. Plus/Minus: Net Basis Adjustment
_____ X _____ Units Sold = \$ _____
(Table V)
- e. Minus: 2015 Depletion \$ (_____)
- f. Adjusted Basis (line 2c plus / minus line 2d minus line 2e)..... \$ _____
3. GAIN OR (LOSS)
(line 1 minus line 2f)..... \$ _____

SPECIFIC INSTRUCTIONS

- If you own Units in several blocks or the number of Units you own in a single block changed during the year, you should reproduce the necessary copies of this worksheet and complete a separate worksheet for each block of Units acquired on a different date or at a different price or held for a different period.
- Enter the amount realized from the sale of Units on line 1.
- For Unit owners who acquired their Units before September 7, 1983, see Worksheet C, line 3 to compute original basis on line 2a. For Unit owners who acquired their Units subsequent to September 6, 1983, original basis on line 2a is equal to the purchase price of the Units.
- Enter your Factor For Computing Unit Owner's Basis from Table IV on line 2b.
- Determine your Basis Before Other Adjustments on line 2c by multiplying your Original Basis on line 2a by your Factor For Computing Unit Owner's Basis on line 2b.
- Determine your Net Basis Adjustment on line 2d by multiplying the Net Basis Adjustment Factor from Table V by the number of Units sold.
- Enter the amount of your 2015 depletion deduction on line 2e.
- Determine your Adjusted Basis on line 2f by adding/subtracting line 2d and subtracting line 2e from line 2c.
- Determine your Gain or (Loss) by subtracting line 2f from line 1.

**LL&E ROYALTY TRUST
2015 TAX INFORMATION**

TABLE Ia

**2015 PARTNERSHIP INCOME AMOUNTS PER UNIT
LL&E ROYALTY PARTNERSHIP
EIN 72-0970033
(Cumulative)**

For Unit acquired of record		Month in which last 2015 distribution was received											
not		2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Inception	- Jan. 5, '15	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000
Jan. 6	- Feb. 5		.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Feb. 6	- Mar. 5			.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Mar. 6	- Apr. 6				.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Apr. 7	- May 5					.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
May. 6	- Jun. 5						.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 6	- Jul. 6							.00000	.00000	.00000	.00000	.00000	.00000
Jul. 7	- Aug. 5								.00000	.00000	.00000	.00000	.00000
Aug. 6	- Sep. 4									.00000	.00000	.00000	.00000
Sep. 5	- Oct. 5										.00000	.00000	.00000
Oct. 6	- Nov. 5											.00000	.00000
Nov. 6	- Dec. 4												.00000

TABLE Ib

**2015 TRUST ADMINISTRATIVE EXPENSE AMOUNTS PER UNIT
(Cumulative)**

For Unit acquired of record		Month in which last 2015 distribution was received											
not		2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Inception	- Jan. 5, '15	\$.00014	\$.00542	\$.00586	\$.00586	\$.00765	\$.00830	\$.00962	\$.00962	\$.01360	\$.01360	\$.01366	\$.01367
Jan. 6	- Feb. 5	.	.00527	.00572	.00572	.00751	.00816	.00948	.00948	.01346	.01346	.01352	.01353
Feb. 6	- Mar. 5	.		.00044	.00044	.00224	.00289	.00420	.00420	.00818	.00818	.00824	.00826
Mar. 6	- Apr. 6	.			.00000	.00179	.00244	.00376	.00376	.00774	.00774	.00780	.00781
Apr. 7	- May 5	.				.00179	.00244	.00376	.00376	.00774	.00774	.00780	.00781
May. 6	- Jun. 5	.					.00065	.00197	.00197	.00595	.00595	.00601	.00602
Jun. 6	- Jul. 6	.						.00132	.00132	.00530	.00530	.00536	.00537
Jul. 7	- Aug. 5	.							.00000	.00398	.00398	.00404	.00405
Aug. 6	- Sep. 4	.								.00398	.00398	.00404	.00405
Sep. 5	- Oct. 5	.									.00000	.00006	.00007
Oct. 6	- Nov. 5	.										.00006	.00007
Nov. 6	- Dec. 4	.											.00001

**LL&E ROYALTY TRUST
2015 TAX INFORMATION**

TABLE II

**2015 COST DEPLETION RATES
(For all unit owners, except corporations and
nonresident aliens who received Units in the
June 28, 1983 distribution)
(Cumulative)**

For Unit <u>acquired of record</u> not		Month in which last 2015 distribution was received											
		2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Inception	- Dec. 4, '15	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000

**LL&E ROYALTY TRUST
2015 TAX INFORMATION**

TABLE III

**2015 COST DEPLETION AMOUNTS PER UNIT
(For corporations and nonresident aliens who received
Units in the June 28, 1983 distribution)
(Cumulative)**

	Month in which last 2015 distribution was received											
	2015											
	<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	\$.00000	\$.00000	\$.00000

**LL&E ROYALTY TRUST
2015 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	.00065	.03459	.00000	.00000	.00000	.03524
Sep. 7	- Oct. 5	.00065	.03460	.00000	.00000	.00000	.03525
Oct. 6	- Nov. 7	.00065	.03505	.00000	.00000	.00000	.03570
Nov. 8	- Dec. 5	.00065	.03531	.00000	.00000	.00000	.03596
Dec. 6, '83	- Jan. 5, '84	.00060	.03083	.00000	.00000	.00000	.03143
Jan. 6	- Feb. 6	.00060	.03115	.00000	.00000	.00000	.03175
Feb. 7	- Mar. 5	.00060	.03144	.00000	.00000	.00000	.03204
Mar. 6	- Apr. 5	.00060	.03172	.00000	.00000	.00000	.03232
Apr. 6	- May 7	.00061	.03221	.00000	.00000	.00000	.03282
May 8	- Jun. 5	.00062	.03264	.00000	.00000	.00000	.03326
Jun. 6	- Jul. 5	.00063	.03310	.00000	.00000	.00000	.03373
Jul. 6	- Aug. 6	.00063	.03360	.00000	.00000	.00000	.03423
Aug. 7	- Sep. 5	.00064	.03406	.00000	.00000	.00000	.03470
Sep. 6	- Oct. 5	.00064	.03452	.00000	.00000	.00000	.03516
Oct. 6	- Nov. 5	.00065	.03509	.00000	.00000	.00000	.03574
Nov. 6	- Dec. 5	.00065	.03556	.00000	.00000	.00000	.03621
Dec. 6, '84	- Jan. 7, '85	.00065	.03595	.00000	.00000	.00000	.03660
Jan. 8	- Feb. 5	.00065	.03647	.00000	.00000	.00000	.03712
Feb. 6	- Mar. 5	.00065	.03692	.00000	.00000	.00000	.03757
Mar. 6	- Apr. 8	.00067	.03741	.00000	.00000	.00000	.03808
Apr. 9	- May 6	.00069	.03808	.00000	.00000	.00000	.03877
May 7	- Jun. 5	.00069	.03872	.00000	.00000	.00000	.03941
Jun. 6	- Jul. 5	.00069	.03946	.00000	.00000	.00000	.04015
Jul. 6	- Aug. 5	.00070	.04031	.00000	.00000	.00000	.04101
Aug. 6	- Sep. 5	.00073	.04125	.00000	.00000	.00000	.04198
Sep. 6	- Oct. 7	.00073	.04196	.00000	.00000	.00000	.04269
Oct. 8	- Nov. 5	.00075	.04278	.00000	.00000	.00000	.04353
Nov. 6	- Dec. 5	.00076	.04358	.00000	.00000	.00000	.04434

(Continued)

**LL&E ROYALTY TRUST
2015 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
Dec. 6, '85	- Jan. 6, '86	.00069	.03906	.00000	.00000	.00000	.03975
Jan. 7	- Feb. 5	.00070	.04317	.00000	.00000	.00000	.04387
Feb. 6	- Mar. 5	.00077	.04690	.00000	.00000	.00000	.04767
Mar. 6	- Apr. 7	.00083	.05253	.00000	.00000	.00000	.05336
Apr. 8	- May 5	.00092	.05906	.00000	.00000	.00000	.05998
May 6	- Jun. 5	.00101	.06221	.00000	.00000	.00000	.06322
Jun. 6	- Jul. 7	.00102	.06282	.00000	.00000	.00000	.06384
Jul. 8	- Aug. 5	.00114	.06681	.00000	.00000	.00000	.06795
Aug. 6	- Sep. 5	.00125	.07003	.00000	.00000	.00000	.07128
Sep. 6	- Oct. 6	.00143	.07539	.00000	.00000	.00000	.07682
Oct. 7	- Nov. 5	.00159	.08196	.00000	.00000	.00000	.08355
Nov. 6	- Dec. 5	.00178	.08771	.00000	.00000	.00000	.08949
Dec. 6, '86	- Jan. 5, '87	.00075	.02069	.01508	.00741	.00461	.04863
Jan. 6	- Feb. 5	.00062	.02080	.01310	.00644	.00401	.04505
Feb. 6	- Mar. 5	.00058	.02065	.01320	.00649	.00404	.04504
Mar. 6	- Apr. 6	.00055	.02072	.01539	.00756	.00471	.04902
Apr. 7	- May 5	.00054	.02055	.01711	.00841	.00523	.05194
May 6	- Jun. 5	.00050	.01988	.01832	.00900	.00560	.05341
Jun. 6	- Jul. 6	.00041	.01915	.01675	.00823	.00512	.04976
Jul. 7	- Aug. 5	.00037	.01697	.01760	.00865	.00538	.04908
Aug. 6	- Sep. 8	.00000	.01440	.01840	.00934	.00563	.04788
Sep. 9	- Oct. 5	.00047	.01300	.01918	.00943	.00587	.04806
Oct. 6	- Nov. 5	.00054	.01109	.01893	.00930	.00579	.04576
Nov. 6	- Dec. 7	.00081	.00918	.02448	.01203	.00749	.05414
Dec. 8, '87	- Jan. 5, '88	.00238	.07389	.01455	.00688	.00313	.10090
Jan. 6	- Feb. 5	.00238	.07485	.01341	.00634	.00288	.09993
Feb. 6	- Mar. 7	.00246	.07700	.01452	.00686	.00312	.10403
Mar. 8	- Apr. 5	.00248	.07835	.01443	.00682	.00310	.10525
Apr. 6	- May 5	.00253	.07981	.01437	.00679	.00309	.10666
May 6	- Jun. 6	.00254	.08129	.01393	.00658	.00299	.10740
Jun. 7	- Jul. 6	.00268	.08362	.01519	.00718	.00327	.11202
Jul. 7	- Aug. 5	.00274	.08509	.01531	.00724	.00329	.11375
Aug. 6	- Sep. 6	.00279	.08710	.01593	.00753	.00342	.11685
Sep. 7	- Oct. 5	.00282	.08884	.01576	.00745	.00339	.11834
Oct. 6	- Nov. 7	.00295	.09131	.01728	.00817	.00371	.12351
Nov. 8	- Dec. 5	.00283	.09069	.01485	.00702	.00319	.11865

(Continued)

**LL&E ROYALTY TRUST
2015 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
Dec. 6, '88	- Jan. 5, '89	.00291	.08800	.01147	.00425	.00354	.11057
Jan. 6	- Feb. 6	.00277	.08771	.00946	.00350	.00292	.10669
Feb. 7	- Mar. 6	.00289	.08988	.01169	.00433	.00361	.11281
Mar. 7	- Apr. 5	.00293	.09131	.01312	.00486	.00405	.11673
Apr. 6	- May 5	.00326	.09581	.01952	.00723	.00602	.13253
May 6	- Jun. 5	.00362	.10072	.02662	.00986	.00821	.14997
Jun. 6	- Jul. 5	.00332	.09921	.02187	.00810	.00675	.14002
Jul. 6	- Aug. 7	.00324	.09950	.02105	.00780	.00649	.13882
Aug. 8	- Sep. 5	.00301	.09864	.01732	.00642	.00534	.13134
Sep. 6	- Oct. 5	.00322	.10211	.02187	.00810	.00675	.14282
Oct. 6	- Nov. 6	.00340	.10498	.02654	.00983	.00819	.15387
Nov. 7	- Dec. 5	.00336	.10567	.02730	.01011	.00842	.15582
Dec. 6, '89	- Jan. 5, '90	.00614	.15592	.01935	.00556	.00476	.19193
Jan. 6	- Feb. 5	.00608	.15551	.01831	.00526	.00450	.18985
Feb. 6	- Mar. 5	.00589	.15362	.01587	.00456	.00390	.18401
Mar. 6	- Apr. 5	.00595	.15467	.01619	.00465	.00398	.18561
Apr. 6	- May 7	.00595	.15476	.01595	.00458	.00392	.18533
May 8	- Jun. 5	.00604	.15654	.01732	.00497	.00426	.18931
Jun. 6	- Jul. 5	.00564	.15274	.01310	.00376	.00322	.17860
Jul. 6	- Aug. 6	.00549	.15134	.01163	.00334	.00286	.17478
Aug. 7	- Sep. 5	.00549	.15238	.01217	.00350	.00299	.17666
Sep. 6	- Oct. 5	.00633	.16154	.02064	.00593	.00508	.19974
Oct. 6	- Nov. 5	.00704	.16935	.02749	.00790	.00676	.21883
Nov. 6	- Dec. 5	.00801	.18019	.03726	.01070	.00916	.24571
Dec. 6, '90	- Jan. 7, '91	.01220	.26605	.02559	.00280	.00655	.31322
Jan. 8	- Feb. 5	.01118	.25596	.02082	.00228	.00532	.29558
Feb. 6	- Mar. 5	.00939	.23864	.01260	.00138	.00322	.26524
Mar. 6	- Apr. 5	.00860	.23051	.00875	.00096	.00224	.25107
Apr. 6	- May 6	.00835	.22786	.00751	.00082	.00192	.24647
May 7	- Jun. 5	.00800	.22427	.00578	.00063	.00148	.24017
Jun. 6	- Jul. 5	.00752	.21975	.00365	.00040	.00093	.23225
Jul. 6	- Aug. 5	.00692	.21362	.00075	.00008	.00019	.22156
Aug. 6	- Sep. 5	.00691	.21355	.00071	.00008	.00018	.22143
Sep. 6	- Oct. 7	.00697	.21406	.00094	.00010	.00024	.22231
Oct. 8	- Nov. 5	.00694	.21375	.00081	.00009	.00021	.22180
Nov. 6	- Dec. 5	.00700	.21430	.00107	.00012	.00027	.22276

(Continued)

**LL&E ROYALTY TRUST
2015 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
Dec. 6, '91	- Jan. 6, '92	.00471	.12288	.00356	.00074	.00032	.13230
Jan. 7	- Feb. 5	.00558	.13130	.01564	.00327	.00140	.15757
Feb. 6	- Mar. 5	.00530	.12873	.01067	.00223	.00096	.14815
Mar. 6	- Apr. 6	.00543	.13037	.01191	.00249	.00107	.15156
Apr. 7	- May 5	.00524	.12783	.00578	.00121	.00052	.14072
May 6	- Jun. 5	.00548	.13028	.00752	.00157	.00067	.14570
Jun. 6	- Jul. 6	.00589	.13544	.01253	.00262	.00112	.15790
Jul. 7	- Aug. 5	.00604	.13703	.01355	.00283	.00121	.16099
Aug. 6	- Sep. 7	.00642	.14047	.01645	.00344	.00147	.16865
Sep. 8	- Oct. 5	.00659	.14312	.01593	.00333	.00143	.17078
Oct. 6	- Nov. 5	.00694	.14646	.01916	.00400	.00172	.17874
Nov. 6	- Dec. 7	.00719	.15024	.01993	.00416	.00178	.18378
Dec. 8, '92	- Jan. 5, '93	.00591	.12444	.01705	.00543	.00093	.15387
Jan. 6	- Feb. 5	.00590	.12570	.01377	.00438	.00075	.15059
Feb. 6	- Mar. 5	.00605	.12787	.01357	.00432	.00074	.15264
Mar. 6	- Apr. 5	.00613	.12768	.01195	.00381	.00065	.15030
Apr. 6	- May 5	.00628	.12988	.01115	.00355	.00061	.15154
May 6	- Jun. 8	.00647	.13312	.00914	.00291	.00050	.15220
Jun. 9	- Jul. 6	.00673	.13639	.00974	.00310	.00053	.15655
Jul. 7	- Aug. 5	.00680	.13917	.00816	.00260	.00045	.15723
Aug. 6	- Sep. 7	.00716	.14152	.00991	.00316	.00054	.16236
Sep. 8	- Oct. 5	.00750	.14551	.01228	.00391	.00067	.16995
Oct. 6	- Nov. 5	.00781	.14958	.01295	.00412	.00071	.17526
Nov. 6	- Dec. 6	.00799	.15058	.01155	.00368	.00063	.17451
Dec. 7, '93	- Jan. 5, '94	.01484	.29935	.00678	.00138	.00048	.32286
Jan. 6	- Feb. 7	.01496	.30035	.00671	.00136	.00047	.32388
Feb. 8	- Mar. 7	.01504	.30080	.00685	.00139	.00048	.32459
Mar. 8	- Apr. 5	.01527	.30296	.00719	.00146	.00051	.32742
Apr. 6	- May 5	.01552	.30537	.00751	.00153	.00053	.33050
May 6	- Jun. 6	.01591	.31000	.00864	.00176	.00061	.33696
Jun. 7	- Jul. 5	.01642	.31574	.01009	.00205	.00071	.34506
Jul. 6	- Aug. 5	.01667	.31859	.00986	.00200	.00069	.34786
Aug. 6	- Sep. 6	.01680	.32122	.00864	.00176	.00061	.34907
Sep. 7	- Oct. 5	.01675	.32185	.00639	.00130	.00045	.34677
Oct. 6	- Nov. 7	.01677	.32200	.00473	.00096	.00033	.34481
Nov. 8	- Dec. 5	.01704	.32353	.00484	.00098	.00034	.34675

(Continued)

**LL&E ROYALTY TRUST
2015 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
Dec. 6, '94	- Jan. 5, '95	.01770	.32379	.00378	.00222	.00038	.34787
Jan. 6	- Feb. 6	.01793	.32416	.00367	.00216	.00037	.34829
Feb. 7	- Mar. 6	.01812	.32656	.00365	.00215	.00036	.35084
Mar. 7	- Apr. 5	.01869	.33024	.00501	.00295	.00050	.35739
Apr. 6	- May 5	.01917	.33422	.00629	.00370	.00063	.36401
May 6	- Jun. 5	.01954	.33740	.00673	.00396	.00067	.36830
Jun. 6	- Jul. 5	.02008	.34160	.00777	.00457	.00078	.37480
Jul. 6	- Aug. 7	.02014	.34173	.00703	.00414	.00070	.37374
Aug. 8	- Sep. 5	.02015	.34158	.00579	.00341	.00058	.37151
Sep. 6	- Oct. 5	.02031	.34206	.00556	.00327	.00056	.37176
Oct. 6	- Nov. 6	.02051	.34371	.00680	.00400	.00068	.37570
Nov. 7	- Dec. 5	.02149	.34846	.00937	.00552	.00094	.38578
Dec. 6, '95	- Jan. 5, '96	.02472	.41713	.00704	.00419	.00063	.45371
Jan. 6	- Feb. 5	.02530	.42222	.00864	.00514	.00077	.46207
Feb. 6	- Mar. 5	.02549	.42414	.00886	.00527	.00079	.46455
Mar. 6	- Apr. 5	.02543	.42386	.00828	.00493	.00074	.46324
Apr. 6	- May 6	.02549	.42567	.00812	.00483	.00073	.46484
May 7	- Jun. 5	.02542	.42755	.00772	.00460	.00069	.46598
Jun. 6	- Jul. 5	.02513	.42617	.00641	.00381	.00057	.46209
Jul. 6	- Aug. 5	.02500	.42573	.00544	.00324	.00049	.45990
Aug. 6	- Sep. 5	.02501	.42570	.00467	.00278	.00042	.45858
Sep. 6	- Oct. 7	.02524	.42735	.00480	.00285	.00043	.46067
Oct. 8	- Nov. 5	.02545	.42982	.00459	.00273	.00041	.46300
Nov. 6	- Dec. 5	.02569	.43283	.00488	.00290	.00044	.46674
Dec. 6, '96	- Jan. 6, '97	.02703	.46161	.00341	.00369	.00026	.49600
Jan. 7	- Feb. 5	.02780	.46991	.00462	.00500	.00035	.50768
Feb. 6	- Mar. 5	.02775	.47007	.00447	.00484	.00033	.50746
Mar. 6	- Apr. 7	.02744	.46748	.00354	.00383	.00026	.50255
Apr. 8	- May 5	.02689	.46277	.00182	.00197	.00014	.49359
May 6	- Jun. 5	.02693	.46326	.00158	.00171	.00012	.49360
Jun. 6	- Jul. 7	.02735	.46664	.00220	.00238	.00016	.49873
Jul. 8	- Aug. 5	.02754	.46795	.00234	.00253	.00018	.50054
Aug. 6	- Sep. 5	.02763	.47046	.00246	.00267	.00018	.50340
Sep. 6	- Oct. 6	.02773	.47251	.00266	.00288	.00020	.50598
Oct. 7	- Nov. 5	.02798	.47676	.00321	.00348	.00024	.51167
Nov. 6	- Dec. 5	.02834	.48121	.00402	.00435	.00030	.51822

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**LL&E ROYALTY TRUST
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TABLE IV

**FACTORS FOR COMPUTING UNIT
OWNER'S BASIS**

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

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
Dec. 6, '97	- Jan. 5, '98	.00859	.16699	.02031	.00955	.00161	.20705
Jan. 6	- Feb. 5	.00849	.16602	.01604	.00754	.00127	.19936
Feb. 6	- Mar. 5	.00916	.17403	.01467	.00690	.00116	.20593
Mar. 6	- Apr. 6	.00954	.18401	.01505	.00708	.00119	.21685
Apr. 7	- May 5	.00954	.18402	.01515	.00712	.00120	.21703
May 6	- Jun. 5	.00979	.18648	.01244	.00585	.00098	.21555
Jun. 6	- Jul. 6	.00996	.19232	.01057	.00497	.00084	.21866
Jul. 7	- Aug. 5	.01047	.19651	.01015	.00477	.00080	.22270
Aug. 6	- Sep. 8	.01066	.19885	.00961	.00452	.00076	.22439
Sep. 9	- Oct. 5	.01081	.20188	.00615	.00289	.00049	.22223
Oct. 6	- Nov. 5	.01224	.20386	.00617	.00290	.00049	.22566
Nov. 6	- Dec. 7	.01303	.20979	.00789	.00371	.00062	.23504
Dec. 8, '98	- Jan. 5, '99	.04452	.61989	.00185	.00102	.00015	.66742
Jan. 6	- Feb. 5	.04450	.61964	.00169	.00093	.00014	.66690
Feb. 6	- Mar. 5	.04440	.61870	.00113	.00062	.00009	.66494
Mar. 6	- Apr. 5	.04438	.61852	.00103	.00057	.00009	.66460
Apr. 6	- May 5	.04441	.61868	.00095	.00052	.00008	.66464
May 6	- Jun. 7	.04456	.61886	.00096	.00053	.00008	.66498
Jun. 8	- Jul. 6	.04466	.61859	.00074	.00041	.00006	.66446
Jul. 7	- Aug. 5	.04488	.61930	.00092	.00051	.00008	.66570
Aug. 6	- Sep. 7	.04500	.62012	.00124	.00068	.00010	.66714
Sep. 8	- Oct. 5	.04546	.62325	.00226	.00124	.00019	.67241
Oct. 6	- Nov. 5	.04586	.62725	.00379	.00208	.00032	.67930
Nov. 6	- Dec. 6	.04616	.62962	.00520	.00286	.00043	.68427
Dec. 7, '99	- Jan. 5, '00	.04492	.61855	.00509	.00336	.00013	.67205
Jan. 6	- Feb. 7	.04509	.62054	.00534	.00352	.00013	.67462
Feb. 8	- Mar. 6	.04538	.62374	.00615	.00405	.00016	.67947
Mar. 7	- Apr. 5	.04559	.62612	.00660	.00435	.00017	.68283
Apr. 6	- May 5	.04545	.62521	.00492	.00324	.00012	.67894
May 6	- Jun. 5	.04555	.62671	.00446	.00294	.00011	.67977
Jun. 6	- Jul. 5	.04580	.62907	.00493	.00325	.00012	.68317
Jul. 6	- Aug. 7	.04602	.63096	.00514	.00339	.00013	.68564
Aug. 8	- Sep. 5	.04620	.63335	.00508	.00335	.00013	.68811
Sep. 6	- Oct. 5	.04641	.63564	.00516	.00340	.00013	.69074
Oct. 6	- Nov. 6	.04664	.63864	.00539	.00355	.00014	.69435
Nov. 7	- Dec. 5	.04684	.64106	.00549	.00362	.00014	.69715

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**LL&E ROYALTY TRUST
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TABLE IV

**FACTORS FOR COMPUTING UNIT
OWNER'S BASIS**

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

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
Dec. 6, '00	- Jan. 5, '01	.05051	.68842	.00272	.00363	.00013	.74541
Jan. 6	- Feb. 5	.05093	.69329	.00284	.00379	.00014	.75100
Feb. 6	- Mar. 5	.05080	.69512	.00249	.00332	.00012	.75184
Mar. 6	- Apr. 5	.05083	.69830	.00216	.00288	.00011	.75428
Apr. 6	- May 7	.05094	.70054	.00179	.00239	.00009	.75575
May 8	- Jun. 5	.05135	.70409	.00201	.00268	.00010	.76024
Jun. 6	- Jul. 5	.05167	.70677	.00190	.00253	.00009	.76295
Jul. 6	- Aug. 6	.05179	.70810	.00157	.00209	.00008	.76363
Aug. 7	- Sep. 5	.05209	.71005	.00138	.00184	.00007	.76544
Sep. 6	- Oct. 5	.05231	.71051	.00108	.00144	.00005	.76540
Oct. 6	- Nov. 5	.05279	.71403	.00119	.00158	.00006	.76966
Nov. 6	- Dec. 5	.05271	.71364	.00102	.00135	.00005	.76877
Dec. 6, '01	- Jan. 7, '02	.05456	.74435	.00043	.00109	.00003	.80046
Jan. 8	- Feb. 5	.05445	.74357	.00029	.00073	.00002	.79907
Feb. 6	- Mar. 5	.05442	.74336	.00024	.00062	.00002	.79866
Mar. 6	- Apr. 5	.05435	.74273	.00013	.00034	.00001	.79756
Apr. 6	- May 6	.05437	.74291	.00016	.00041	.00001	.79786
May 7	- Jun. 5	.05442	.74334	.00024	.00061	.00002	.79862
Jun. 6	- Jul. 5	.05448	.74385	.00034	.00086	.00003	.79956
Jul. 6	- Aug. 5	.05455	.74429	.00042	.00106	.00003	.80036
Aug. 6	- Sep. 5	.05461	.74489	.00053	.00134	.00004	.80141
Sep. 6	- Oct. 4	.05461	.74494	.00053	.00136	.00004	.80148
Oct. 5	- Nov. 5	.05480	.74620	.00076	.00195	.00006	.80377
Nov. 6	- Dec. 5	.05488	.74688	.00088	.00225	.00007	.80496
Dec. 6, '02	- Jan. 6, '03	.04793	.64432	.00017	.00729	.00039	.70010
Jan. 7	- Feb. 5	.04785	.64368	.00014	.00607	.00033	.69806
Feb. 6	- Mar. 5	.04782	.64355	.00013	.00584	.00032	.69765
Mar. 6	- Apr. 4	.04789	.64404	.00016	.00676	.00037	.69923
Apr. 5	- May 5	.04797	.64429	.00012	.00519	.00028	.69786
May 6	- Jun. 5	.04822	.64652	.00013	.00572	.00031	.70089
Jun. 6	- Jul. 7	.04856	.65012	.00016	.00690	.00037	.70612
Jul. 8	- Aug. 5	.04901	.65447	.00020	.00858	.00046	.71272
Aug. 6	- Sep. 5	.04920	.65586	.00020	.00880	.00048	.71455
Sep. 6	- Oct. 6	.04939	.65626	.00017	.00752	.00041	.71374
Oct. 7	- Nov. 5	.04975	.66040	.00017	.00758	.00041	.71831
Nov. 6	- Dec. 5	.05000	.66185	.00015	.00640	.00035	.71875

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TABLE IV

**FACTORS FOR COMPUTING UNIT
OWNER'S BASIS**

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

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
Dec. 6, '03	- Jan. 5, '04	.05651	.75355	.00010	.00287	.00026	.81329
Jan. 6	- Feb. 5	.05674	.75495	.00013	.00350	.00032	.81564
Feb. 6	- Mar. 5	.05666	.75417	.00010	.00272	.00025	.81389
Mar. 6	- Apr. 5	.05661	.75386	.00009	.00245	.00022	.81322
Apr. 6	- May 5	.05654	.75343	.00007	.00203	.00019	.81226
May 6	- Jun. 7	.05654	.75350	.00008	.00208	.00019	.81239
Jun. 8	- Jul. 6	.05654	.75342	.00007	.00200	.00018	.81221
Jul. 7	- Aug. 5	.05653	.75327	.00007	.00188	.00017	.81192
Aug. 6	- Sep. 7	.05648	.75307	.00006	.00167	.00015	.81144
Sep. 8	- Oct. 5	.05646	.75270	.00005	.00133	.00012	.81067
Oct. 6	- Nov. 5	.05645	.75266	.00005	.00130	.00012	.81059
Nov. 6	- Dec. 6	.05644	.75250	.00004	.00114	.00010	.81022
Dec. 7, '04	- Jan. 5, '05	.05322	.70727	.00009	.00196	.00007	.76260
Jan. 6	- Feb. 7	.05363	.70812	.00011	.00199	.00007	.76391
Feb. 8	- Mar. 7	.05362	.70800	.00009	.00181	.00007	.76359
Mar. 8	- Apr. 5	.05395	.70998	.00012	.00238	.00009	.76652
Apr. 6	- May 5	.05396	.71010	.00012	.00257	.00010	.76685
May 6	- Jun. 6	.05418	.71057	.00013	.00262	.00010	.76760
Jun. 7	- Jul. 5	.05414	.71022	.00010	.00198	.00007	.76651
Jul. 6	- Aug. 5	.05415	.71030	.00010	.00215	.00008	.76677
Aug. 6	- Sep. 6	.05417	.71044	.00012	.00238	.00009	.76720
Sep. 7	- Oct. 5	.05425	.71110	.00017	.00354	.00013	.76919
Oct. 6	- Nov. 7	.05417	.71052	.00012	.00253	.00009	.76742
Nov. 8	- Dec. 5	.05410	.70987	.00007	.00141	.00005	.76550
Dec. 6, '05	- Jan. 5, '06	.06321	.82859	.00000	.00000	.00008	.89188
Jan. 6	- Feb. 6	.06324	.82885	.00000	.00000	.00008	.89217
Feb. 7	- Mar. 6	.06323	.82880	.00000	.00000	.00008	.89210
Mar. 7	- Apr. 5	.06314	.82801	.00000	.00000	.00002	.89116
Apr. 6	- May 5	.06312	.82795	.00000	.00000	.00002	.89110
May 6	- Jun. 5	.06358	.82901	.00000	.00000	.00003	.89262
Jun. 6	- Jul. 5	.06406	.83356	.00000	.00000	.00009	.89771
Jul. 6	- Aug. 7	.06461	.83929	.00000	.00000	.00015	.90405
Aug. 8	- Sep. 5	.06519	.84483	.00000	.00001	.00021	.91024
Sep. 6	- Oct. 6	.06560	.84729	.00000	.00001	.00019	.91309
Oct. 7	- Nov. 6	.06589	.84813	.00000	.00000	.00014	.91416
Nov. 7	- Dec. 5	.06624	.84811	.00000	.00000	.00009	.91444

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TABLE IV

**FACTORS FOR COMPUTING UNIT
OWNER'S BASIS**

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

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
Dec 6, '06	- Jan. 5, '07	.06550	.81923	.00007	.00000	.00049	.88530
Jan. 6	- Feb. 5	.06660	.81990	.00006	.00000	.00042	.88697
Feb. 6	- Mar. 5	.06660	.81997	.00007	.00000	.00046	.88710
Mar. 6	- Apr. 5	.06799	.82418	.00004	.00000	.00031	.89253
Apr. 6	- May 5	.06799	.82413	.00004	.00000	.00028	.89244
May 6	- Jun. 5	.06799	.82417	.00004	.00000	.00030	.89250
Jun. 6	- Jul. 5	.06798	.82397	.00003	.00000	.00018	.89216
Jul. 6	- Aug. 6	.07047	.85027	.00018	.00000	.00127	.92219
Aug. 7	- Sep. 5	.07047	.85025	.00018	.00000	.00125	.92215
Sep. 6	- Oct. 6	.07044	.84981	.00012	.00000	.00080	.92117
Oct. 6	- Nov. 5	.07039	.84907	.00001	.00000	.00007	.91954
Nov. 6	- Dec. 5	.07039	.84907	.00001	.00000	.00007	.91954
Dec 6, '07	- Jan. 4, '08	.10536	.81116	.00002	.00000	.00003	.91658
Jan. 5	- Feb. 5	.10662	.82686	.00025	.00000	.00028	.93401
Feb. 6	- Mar. 5	.10662	.82684	.00023	.00000	.00026	.93395
Mar. 6	- Apr. 7	.10662	.82687	.00025	.00000	.00029	.93403
Apr. 8	- May 5	.10659	.82667	.00004	.00000	.00005	.93335
May 6	- Jun. 5	.10660	.82670	.00007	.00000	.00008	.93345
Jun. 6	- Jul. 7	.10659	.82667	.00004	.00000	.00005	.93335
Jul. 8	- Aug. 5	.10659	.82667	.00004	.00000	.00004	.93334
Aug. 7	- Sep. 5	.10659	.82667	.00004	.00000	.00005	.93335
Sep. 6	- Oct. 7	.10659	.82667	.00004	.00000	.00005	.93335
Oct. 8	- Nov. 5	.10665	.82710	.00050	.00000	.00058	.93483
Nov. 6	- Dec. 5	.10667	.82728	.00070	.00000	.00081	.93546
Dec. 6, '08	- Jan. 5, '09	.11110	.85535	.00048	.00000	.00011	.96704
Jan. 6	- Feb. 5	.11102	.85474	.00018	.00000	.00004	.96598
Feb. 6	- Mar. 5	.11100	.85459	.00010	.00000	.00002	.96571
Mar. 6	- Apr. 6	.11099	.85448	.00005	.00000	.00001	.96553
Apr. 7	- May 5	.11098	.85441	.00001	.00000	.00000	.96540
May 6	- Jun. 5	.11099	.85447	.00004	.00000	.00001	.96551
Jun. 6	- Jul. 6	.11213	.86327	.00023	.00000	.00005	.97568
Jul. 7	- Aug. 5	.11213	.86327	.00022	.00000	.00005	.97567
Aug. 6	- Sep. 4	.11212	.86319	.00014	.00000	.00003	.97548
Sep. 5	- Oct. 5	.11210	.86303	.00001	.00000	.00000	.97514
Oct. 6	- Nov. 5	.11210	.86303	.00001	.00000	.00000	.97514
Nov. 6	- Dec. 4	.11210	.86303	.00001	.00000	.00000	.97514

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TABLE IV

**FACTORS FOR COMPUTING UNIT
OWNER'S BASIS**

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

For Unit acquired of record not on/after later than		Jay Field (Alabama)	Jay Field (Florida)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
Dec. 6, '09	- Jan. 5, '10	.11235	.86493	.00000	.00000	.00000	.97728
Jan. 6	- Feb. 5	.11235	.86492	.00000	.00000	.00000	.97727
Feb. 6	- Mar. 5	.11235	.86491	.00000	.00000	.00000	.97726
Mar. 6	- Apr. 6	.11237	.86512	.00000	.00000	.00000	.97749
Apr. 7	- May 5	.11237	.86512	.00000	.00000	.00000	.97749
May 6	- Jun. 5	.11237	.86512	.00000	.00000	.00000	.97749
Jun. 6	- Jul. 6	.11496	.88504	.00000	.00000	.00000	1.00000
Jul. 7	- Aug. 5	.11496	.88504	.00000	.00000	.00000	1.00000
Aug. 6	- Sep. 4	.11496	.88504	.00000	.00000	.00000	1.00000
Sep. 5	- Oct. 5	.11496	.88504	.00000	.00000	.00000	1.00000
Oct. 6	- Nov. 5	.11496	.88504	.00000	.00000	.00000	1.00000
Nov. 6	- Dec. 4	.11496	.88504	.00000	.00000	.00000	1.00000
Dec. 6, '10	- Jan. 5, '11	.09184	.70703	.05485	.14629	.00000	1.00000
Jan. 6	- Feb. 4	.09184	.70703	.05485	.14629	.00000	1.00000
Feb. 6	- Mar. 4	.09184	.70703	.05485	.14629	.00000	1.00000
Mar. 6	- Apr. 5	.09184	.70703	.05485	.14629	.00000	1.00000
Apr. 7	- May 5	.09184	.70703	.05485	.14629	.00000	1.00000
May 6	- Jun. 6	.09184	.70703	.05485	.14629	.00000	1.00000
Jun. 6	- Jul. 5	.09184	.70703	.05485	.14629	.00000	1.00000
Jul. 7	- Aug. 5	.09184	.70703	.05485	.14629	.00000	1.00000
Aug. 6	- Sep. 5	.09184	.70703	.05485	.14629	.00000	1.00000
Sep. 5	- Oct. 5	.09184	.70703	.05485	.14629	.00000	1.00000
Oct. 6	- Nov. 4	.09184	.70703	.05485	.14629	.00000	1.00000
Nov. 6	- Dec. 5	.09184	.70703	.05485	.14629	.00000	1.00000
Dec. 6, '11	- Jan. 5, '12	.09807	.75502	.09899	.04792	.00000	1.00000
Jan. 6	- Feb. 6	.09807	.75502	.09899	.04792	.00000	1.00000
Feb. 7	- Mar. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Mar. 6	- Apr. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Apr. 6	- May 4	.09807	.75502	.09899	.04792	.00000	1.00000
May. 5	- Jun. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Jun. 6	- Jul. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Jul. 6	- Aug. 6	.09807	.75502	.09899	.04792	.00000	1.00000
Aug. 7	- Sep. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Sep. 6	- Oct. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Oct. 6	- Nov. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Nov. 6	- Dec. 5	.09807	.75502	.09899	.04792	.00000	1.00000

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**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
Dec 6, '12	- Jan. 4, '13	.09807	.75502	.09899	.04792	.00000	1.00000
Jan. 5	- Feb. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Feb. 6	- Mar. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Mar. 6	- Apr. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Apr. 6	- May 6	.09807	.75502	.09899	.04792	.00000	1.00000
May. 7	- Jun. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Jun. 6	- Jul. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Jul. 6	- Aug. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Aug. 6	- Sep. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Sep. 6	- Oct. 4	.09807	.75502	.09899	.04792	.00000	1.00000
Oct. 5	- Nov. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Nov. 6	- Dec. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Dec 6, '13	- Jan. 6, '14	.09807	.75502	.09899	.04792	.00000	1.00000
Jan. 7	- Feb. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Feb. 6	- Mar. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Mar. 6	- Apr. 4	.09807	.75502	.09899	.04792	.00000	1.00000
Apr. 5	- May 5	.09807	.75502	.09899	.04792	.00000	1.00000
May. 6	- Jun. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Jun. 6	- Jul. 4	.09807	.75502	.09899	.04792	.00000	1.00000
Jul. 5	- Aug. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Aug. 6	- Sep. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Sep. 6	- Oct. 6	.09807	.75502	.09899	.04792	.00000	1.00000
Oct. 7	- Nov. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Nov. 6	- Dec. 5	.09807	.75502	.09899	.04792	.00000	1.00000
Dec. 6, '14	- Dec. 4, '15	.08951	.68910	.14918	.07222	.00000	1.00000

(Continued)

**LL&E ROYALTY TRUST
2015 TAX INFORMATION**

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

For Unit acquired of record not		Month in which last 2015 distribution was received											
		2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Inception	- Jan. 5, '87	(.12440)	(.12968)	(.13012)	(.13012)	(.13191)	(.13256)	(.13388)	(.13388)	(.13786)	(.13786)	(.13792)	(.13793)
Jan. 6	- Feb. 5	(.10248)	(.10776)	(.10820)	(.10820)	(.10999)	(.11064)	(.11196)	(.11196)	(.11594)	(.11594)	(.11600)	(.11601)
Feb. 6	- Mar. 5	(.09278)	(.09806)	(.09850)	(.09850)	(.10029)	(.10094)	(.10226)	(.10226)	(.10624)	(.10624)	(.10630)	(.10631)
Mar. 6	- Apr. 6	(.13171)	(.13699)	(.13743)	(.13743)	(.13922)	(.13987)	(.14119)	(.14119)	(.14517)	(.14517)	(.14523)	(.14524)
Apr. 7	- May 5	(.15426)	(.15954)	(.15998)	(.15998)	(.16177)	(.16242)	(.16374)	(.16374)	(.16772)	(.16772)	(.16778)	(.16779)
May 6	- Jun. 5	(.17533)	(.18061)	(.18105)	(.18105)	(.18284)	(.18349)	(.18481)	(.18481)	(.18879)	(.18879)	(.18885)	(.18886)
Jun. 6	- Jul. 6	(.17798)	(.18326)	(.18370)	(.18370)	(.18549)	(.18614)	(.18746)	(.18746)	(.19144)	(.19144)	(.19150)	(.19151)
Jul. 7	- Aug. 5	(.19735)	(.20263)	(.20307)	(.20307)	(.20486)	(.20551)	(.20683)	(.20683)	(.21081)	(.21081)	(.21087)	(.21088)
Aug. 6	- Sep. 8	(.19281)	(.19809)	(.19853)	(.19853)	(.20032)	(.20097)	(.20229)	(.20229)	(.20627)	(.20627)	(.20633)	(.20634)
Sep. 9	- Oct. 5	(.20091)	(.20619)	(.20663)	(.20663)	(.20842)	(.20907)	(.21039)	(.21039)	(.21437)	(.21437)	(.21443)	(.21444)
Oct. 6	- Nov. 5	(.17689)	(.18217)	(.18261)	(.18261)	(.18440)	(.18505)	(.18637)	(.18637)	(.19035)	(.19035)	(.19041)	(.19042)
Nov. 6	- Dec. 7	(.15995)	(.16523)	(.16567)	(.16567)	(.16746)	(.16811)	(.16943)	(.16943)	(.17341)	(.17341)	(.17347)	(.17348)
Dec. 8, '87	- Jan. 5, '88	(.12468)	(.12996)	(.13040)	(.13040)	(.13219)	(.13284)	(.13416)	(.13416)	(.13814)	(.13814)	(.13820)	(.13821)
Jan. 6	- Feb. 5	(.12173)	(.12701)	(.12745)	(.12745)	(.12924)	(.12989)	(.13121)	(.13121)	(.13519)	(.13519)	(.13525)	(.13526)
Feb. 6	- Mar. 7	(.14401)	(.14929)	(.14973)	(.14973)	(.15152)	(.15217)	(.15349)	(.15349)	(.15747)	(.15747)	(.15753)	(.15754)
Mar. 8	- Apr. 5	(.15723)	(.16251)	(.16295)	(.16295)	(.16474)	(.16539)	(.16671)	(.16671)	(.17069)	(.17069)	(.17075)	(.17076)
Apr. 6	- May 5	(.15045)	(.15573)	(.15617)	(.15617)	(.15796)	(.15861)	(.15993)	(.15993)	(.16391)	(.16391)	(.16397)	(.16398)
May 6	- Jun. 6	(.13863)	(.14391)	(.14435)	(.14435)	(.14614)	(.14679)	(.14811)	(.14811)	(.15209)	(.15209)	(.15215)	(.15216)
Jun. 7	- Jul. 6	(.16144)	(.16672)	(.16716)	(.16716)	(.16895)	(.16960)	(.17092)	(.17092)	(.17490)	(.17490)	(.17496)	(.17497)
Jul. 7	- Aug. 5	(.16705)	(.17233)	(.17277)	(.17277)	(.17456)	(.17521)	(.17653)	(.17653)	(.18051)	(.18051)	(.18057)	(.18058)
Aug. 6	- Sep. 6	(.17395)	(.17923)	(.17967)	(.17967)	(.18146)	(.18211)	(.18343)	(.18343)	(.18741)	(.18741)	(.18747)	(.18748)
Sep. 7	- Oct. 5	(.16920)	(.17448)	(.17492)	(.17492)	(.17671)	(.17736)	(.17868)	(.17868)	(.18266)	(.18266)	(.18272)	(.18273)
Oct. 6	- Nov. 7	(.17595)	(.18123)	(.18167)	(.18167)	(.18346)	(.18411)	(.18543)	(.18543)	(.18941)	(.18941)	(.18947)	(.18948)
Nov. 8	- Dec. 5	(.13685)	(.14213)	(.14257)	(.14257)	(.14436)	(.14501)	(.14633)	(.14633)	(.15031)	(.15031)	(.15037)	(.15038)
Dec. 6, '88	- Jan. 5, '89	(.11135)	(.11663)	(.11707)	(.11707)	(.11886)	(.11951)	(.12083)	(.12083)	(.12481)	(.12481)	(.12487)	(.12488)
Jan. 6	- Feb. 6	(.08175)	(.08703)	(.08747)	(.08747)	(.08926)	(.08991)	(.09123)	(.09123)	(.09521)	(.09521)	(.09527)	(.09528)
Feb. 7	- Mar. 6	(.10819)	(.11347)	(.11391)	(.11391)	(.11570)	(.11635)	(.11767)	(.11767)	(.12165)	(.12165)	(.12171)	(.12172)
Mar. 7	- Apr. 5	(.12124)	(.12652)	(.12696)	(.12696)	(.12875)	(.12940)	(.13072)	(.13072)	(.13470)	(.13470)	(.13476)	(.13477)
Apr. 6	- May 5	(.15982)	(.16510)	(.16554)	(.16554)	(.16733)	(.16798)	(.16930)	(.16930)	(.17328)	(.17328)	(.17334)	(.17335)
May 6	- Jun. 5	(.21034)	(.21562)	(.21606)	(.21606)	(.21785)	(.21850)	(.21982)	(.21982)	(.22380)	(.22380)	(.22386)	(.22387)
Jun. 6	- Jul. 5	(.22290)	(.22818)	(.22862)	(.22862)	(.23041)	(.23106)	(.23238)	(.23238)	(.23636)	(.23636)	(.23642)	(.23643)
Jul. 6	- Aug. 7	(.21912)	(.22440)	(.22484)	(.22484)	(.22663)	(.22728)	(.22860)	(.22860)	(.23258)	(.23258)	(.23264)	(.23265)
Aug. 8	- Sep. 5	(.17602)	(.18130)	(.18174)	(.18174)	(.18353)	(.18418)	(.18550)	(.18550)	(.18948)	(.18948)	(.18954)	(.18955)
Sep. 6	- Oct. 5	(.21200)	(.21728)	(.21772)	(.21772)	(.21951)	(.22016)	(.22148)	(.22148)	(.22546)	(.22546)	(.22552)	(.22553)
Oct. 6	- Nov. 6	(.23045)	(.23573)	(.23617)	(.23617)	(.23796)	(.23861)	(.23993)	(.23993)	(.24391)	(.24391)	(.24397)	(.24398)
Nov. 7	- Dec. 5	(.24291)	(.24819)	(.24863)	(.24863)	(.25042)	(.25107)	(.25239)	(.25239)	(.25637)	(.25637)	(.25643)	(.25644)

() 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
2015 TAX INFORMATION**

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

For Unit acquired of record not		Month in which last 2015 distribution was received											
		2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Dec. 6, '89	- Jan. 5, '90	(.23210)	(.23738)	(.23782)	(.23782)	(.23961)	(.24026)	(.24158)	(.24158)	(.24556)	(.24556)	(.24562)	(.24563)
Jan. 6.	- Feb. 5	(.22796)	(.23324)	(.23368)	(.23368)	(.23547)	(.23612)	(.23744)	(.23744)	(.24142)	(.24142)	(.24148)	(.24149)
Feb. 6	- Mar. 5	(.21122)	(.21650)	(.21694)	(.21694)	(.21873)	(.21938)	(.22070)	(.22070)	(.22468)	(.22468)	(.22474)	(.22475)
Mar. 6	- Apr. 5	(.21709)	(.22237)	(.22281)	(.22281)	(.22460)	(.22525)	(.22657)	(.22657)	(.23055)	(.23055)	(.23061)	(.23062)
Apr. 6	- May 7	(.21194)	(.21722)	(.21766)	(.21766)	(.21945)	(.22010)	(.22142)	(.22142)	(.22540)	(.22540)	(.22546)	(.22547)
May 8	- Jun. 5	(.22886)	(.23414)	(.23458)	(.23458)	(.23637)	(.23702)	(.23834)	(.23834)	(.24232)	(.24232)	(.24238)	(.24239)
Jun. 6	- Jul. 5	(.19668)	(.20196)	(.20240)	(.20240)	(.20419)	(.20484)	(.20616)	(.20616)	(.21014)	(.21014)	(.21020)	(.21021)
Jul. 6	- Aug. 6	(.19837)	(.20365)	(.20409)	(.20409)	(.20588)	(.20653)	(.20785)	(.20785)	(.21183)	(.21183)	(.21189)	(.21190)
Aug. 7	- Sep. 5	(.21649)	(.22177)	(.22221)	(.22221)	(.22400)	(.22465)	(.22597)	(.22597)	(.22995)	(.22995)	(.23001)	(.23002)
Sep. 6	- Oct. 5	(.29225)	(.29753)	(.29797)	(.29797)	(.29976)	(.30041)	(.30173)	(.30173)	(.30571)	(.30571)	(.30577)	(.30578)
Oct. 6	- Nov. 5	(.36124)	(.36652)	(.36696)	(.36696)	(.36875)	(.36940)	(.37072)	(.37072)	(.37470)	(.37470)	(.37476)	(.37477)
Nov. 6	- Dec. 5	(.43465)	(.43993)	(.44037)	(.44037)	(.44216)	(.44281)	(.44413)	(.44413)	(.44811)	(.44811)	(.44817)	(.44818)
Dec. 6, '90	- Jan. 7, '91	(.44958)	(.45486)	(.45530)	(.45530)	(.45709)	(.45774)	(.45906)	(.45906)	(.46304)	(.46304)	(.46310)	(.46311)
Jan. 8	- Feb. 5	(.40074)	(.40602)	(.40646)	(.40646)	(.40825)	(.40890)	(.41022)	(.41022)	(.41420)	(.41420)	(.41426)	(.41427)
Feb. 6	- Mar. 5	(.30292)	(.30820)	(.30864)	(.30864)	(.31043)	(.31108)	(.31240)	(.31240)	(.31638)	(.31638)	(.31644)	(.31645)
Mar. 6	- Apr. 5	(.24591)	(.25119)	(.25163)	(.25163)	(.25342)	(.25407)	(.25539)	(.25539)	(.25937)	(.25937)	(.25943)	(.25944)
Apr. 6	- May 6	(.22664)	(.23192)	(.23236)	(.23236)	(.23415)	(.23480)	(.23612)	(.23612)	(.24010)	(.24010)	(.24016)	(.24017)
May 7	- Jun. 5	(.20302)	(.20830)	(.20874)	(.20874)	(.21053)	(.21118)	(.21250)	(.21250)	(.21648)	(.21648)	(.21654)	(.21655)
Jun. 6	- Jul. 5	(.16115)	(.16643)	(.16687)	(.16687)	(.16866)	(.16931)	(.17063)	(.17063)	(.17461)	(.17461)	(.17467)	(.17468)
Jul. 6	- Aug. 5	(.13041)	(.13569)	(.13613)	(.13613)	(.13792)	(.13857)	(.13989)	(.13989)	(.14387)	(.14387)	(.14393)	(.14394)
Aug. 6	- Sep. 5	(.13051)	(.13579)	(.13623)	(.13623)	(.13802)	(.13867)	(.13999)	(.13999)	(.14397)	(.14397)	(.14403)	(.14404)
Sep. 6	- Oct. 7	(.13443)	(.13971)	(.14015)	(.14015)	(.14194)	(.14259)	(.14391)	(.14391)	(.14789)	(.14789)	(.14795)	(.14796)
Oct. 8	- Nov. 5	(.13327)	(.13855)	(.13899)	(.13899)	(.14078)	(.14143)	(.14275)	(.14275)	(.14673)	(.14673)	(.14679)	(.14680)
Nov. 6	- Dec. 5	(.13513)	(.14041)	(.14085)	(.14085)	(.14264)	(.14329)	(.14461)	(.14461)	(.14859)	(.14859)	(.14865)	(.14866)
Dec. 6, '91	- Jan. 6, '92	(.14184)	(.14712)	(.14756)	(.14756)	(.14935)	(.15000)	(.15132)	(.15132)	(.15530)	(.15530)	(.15536)	(.15537)
Jan. 7	- Feb. 5	(.19886)	(.20414)	(.20458)	(.20458)	(.20637)	(.20702)	(.20834)	(.20834)	(.21232)	(.21232)	(.21238)	(.21239)
Feb. 6	- Mar. 5	(.20045)	(.20573)	(.20617)	(.20617)	(.20796)	(.20861)	(.20993)	(.20993)	(.21391)	(.21391)	(.21397)	(.21398)
Mar. 6	- Apr. 6	(.20084)	(.20612)	(.20656)	(.20656)	(.20835)	(.20900)	(.21032)	(.21032)	(.21430)	(.21430)	(.21436)	(.21437)
Apr. 7	- May 5	(.15896)	(.16424)	(.16468)	(.16468)	(.16647)	(.16712)	(.16844)	(.16844)	(.17242)	(.17242)	(.17248)	(.17249)
May 6	- Jun. 5	(.17660)	(.18188)	(.18232)	(.18232)	(.18411)	(.18476)	(.18608)	(.18608)	(.19006)	(.19006)	(.19012)	(.19013)
Jun. 6	- Jul. 6	(.21567)	(.22095)	(.22139)	(.22139)	(.22318)	(.22383)	(.22515)	(.22515)	(.22913)	(.22913)	(.22919)	(.22920)
Jul. 7	- Aug. 5	(.22697)	(.23225)	(.23269)	(.23269)	(.23448)	(.23513)	(.23645)	(.23645)	(.24043)	(.24043)	(.24049)	(.24050)
Aug. 6	- Sep. 7	(.25442)	(.25970)	(.26014)	(.26014)	(.26193)	(.26258)	(.26390)	(.26390)	(.26788)	(.26788)	(.26794)	(.26795)
Sep. 8	- Oct. 5	(.25238)	(.25766)	(.25810)	(.25810)	(.25989)	(.26054)	(.26186)	(.26186)	(.26584)	(.26584)	(.26590)	(.26591)
Oct. 6	- Nov. 5	(.27646)	(.28174)	(.28218)	(.28218)	(.28397)	(.28462)	(.28594)	(.28594)	(.28992)	(.28992)	(.28998)	(.28999)
Nov. 6	- Dec. 7	(.28264)	(.28792)	(.28836)	(.28836)	(.29015)	(.29080)	(.29212)	(.29212)	(.29610)	(.29610)	(.29616)	(.29617)

() 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
2015 TAX INFORMATION**

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

For Unit acquired of record not		Month in which last 2015 distribution was received											
		2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Dec. 8, '92	- Jan. 5, '93	(.25669)	(.26197)	(.26241)	(.26241)	(.26420)	(.26485)	(.26617)	(.26617)	(.27015)	(.27015)	(.27021)	(.27022)
Jan. 6	- Feb. 5	(.24848)	(.25376)	(.25420)	(.25420)	(.25599)	(.25664)	(.25796)	(.25796)	(.26194)	(.26194)	(.26200)	(.26201)
Feb. 6	- Mar. 5	(.24845)	(.25373)	(.25417)	(.25417)	(.25596)	(.25661)	(.25793)	(.25793)	(.26191)	(.26191)	(.26197)	(.26198)
Mar. 6	- Apr. 5	(.24882)	(.25410)	(.25454)	(.25454)	(.25633)	(.25698)	(.25830)	(.25830)	(.26228)	(.26228)	(.26234)	(.26235)
Apr. 6	- May 5	(.24605)	(.25133)	(.25177)	(.25177)	(.25356)	(.25421)	(.25553)	(.25553)	(.25951)	(.25951)	(.25957)	(.25958)
May 6	- Jun. 8	(.22353)	(.22881)	(.22925)	(.22925)	(.23104)	(.23169)	(.23301)	(.23301)	(.23699)	(.23699)	(.23705)	(.23706)
Jun. 9	- Jul. 6	(.22004)	(.22532)	(.22576)	(.22576)	(.22755)	(.22820)	(.22952)	(.22952)	(.23350)	(.23350)	(.23356)	(.23357)
Jul. 7	- Aug. 5	(.20401)	(.20929)	(.20973)	(.20973)	(.21152)	(.21217)	(.21349)	(.21349)	(.21747)	(.21747)	(.21753)	(.21754)
Aug. 6	- Sep. 7	(.21660)	(.22188)	(.22232)	(.22232)	(.22411)	(.22476)	(.22608)	(.22608)	(.23006)	(.23006)	(.23012)	(.23013)
Sep. 8	- Oct. 5	(.23792)	(.24320)	(.24364)	(.24364)	(.24543)	(.24608)	(.24740)	(.24740)	(.25138)	(.25138)	(.25144)	(.25145)
Oct. 6	- Nov. 5	(.24933)	(.25461)	(.25505)	(.25505)	(.25684)	(.25749)	(.25881)	(.25881)	(.26279)	(.26279)	(.26285)	(.26286)
Nov. 6	- Dec. 6	(.23997)	(.24525)	(.24569)	(.24569)	(.24748)	(.24813)	(.24945)	(.24945)	(.25343)	(.25343)	(.25349)	(.25350)
Dec. 7, '93	- Jan. 5, '94	(.23720)	(.24248)	(.24292)	(.24292)	(.24471)	(.24536)	(.24668)	(.24668)	(.25066)	(.25066)	(.25072)	(.25073)
Jan. 6	- Feb. 7	(.23444)	(.23972)	(.24016)	(.24016)	(.24195)	(.24260)	(.24392)	(.24392)	(.24790)	(.24790)	(.24796)	(.24797)
Feb. 8	- Mar. 7	(.23999)	(.24527)	(.24571)	(.24571)	(.24750)	(.24815)	(.24947)	(.24947)	(.25345)	(.25345)	(.25351)	(.25352)
Mar. 8	- Apr. 5	(.24085)	(.24613)	(.24657)	(.24657)	(.24836)	(.24901)	(.25033)	(.25033)	(.25431)	(.25431)	(.25437)	(.25438)
Apr. 6	- May 5	(.24971)	(.25499)	(.25543)	(.25543)	(.25722)	(.25787)	(.25919)	(.25919)	(.26317)	(.26317)	(.26323)	(.26324)
May 6	- Jun. 6	(.27724)	(.28252)	(.28296)	(.28296)	(.28475)	(.28540)	(.28672)	(.28672)	(.29070)	(.29070)	(.29076)	(.29077)
Jun. 7	- Jul. 5	(.31038)	(.31566)	(.31610)	(.31610)	(.31789)	(.31854)	(.31986)	(.31986)	(.32384)	(.32384)	(.32390)	(.32391)
Jul. 6	- Aug. 5	(.32463)	(.32991)	(.33035)	(.33035)	(.33214)	(.33279)	(.33411)	(.33411)	(.33809)	(.33809)	(.33815)	(.33816)
Aug. 6	- Sep. 6	(.29358)	(.29886)	(.29930)	(.29930)	(.30109)	(.30174)	(.30306)	(.30306)	(.30704)	(.30704)	(.30710)	(.30711)
Sep. 7	- Oct. 5	(.24116)	(.24644)	(.24688)	(.24688)	(.24867)	(.24932)	(.25064)	(.25064)	(.25462)	(.25462)	(.25468)	(.25469)
Oct. 6	- Nov. 7	(.20447)	(.20975)	(.21019)	(.21019)	(.21198)	(.21263)	(.21395)	(.21395)	(.21793)	(.21793)	(.21799)	(.21800)
Nov. 8	- Dec. 5	(.19970)	(.20498)	(.20542)	(.20542)	(.20721)	(.20786)	(.20918)	(.20918)	(.21316)	(.21316)	(.21322)	(.21323)
Dec. 6, '94	- Jan. 5, '95	(.19011)	(.19539)	(.19583)	(.19583)	(.19762)	(.19827)	(.19959)	(.19959)	(.20357)	(.20357)	(.20363)	(.20364)
Jan. 6	- Feb. 6	(.18817)	(.19345)	(.19389)	(.19389)	(.19568)	(.19633)	(.19765)	(.19765)	(.20163)	(.20163)	(.20169)	(.20170)
Feb. 7	- Mar. 6	(.18091)	(.18619)	(.18663)	(.18663)	(.18842)	(.18907)	(.19039)	(.19039)	(.19437)	(.19437)	(.19443)	(.19444)
Mar. 7	- Apr. 5	(.20170)	(.20698)	(.20742)	(.20742)	(.20921)	(.20986)	(.21118)	(.21118)	(.21516)	(.21516)	(.21522)	(.21523)
Apr. 6	- May 5	(.22231)	(.22759)	(.22803)	(.22803)	(.22982)	(.23047)	(.23179)	(.23179)	(.23577)	(.23577)	(.23583)	(.23584)
May 6	- Jun. 5	(.23352)	(.23880)	(.23924)	(.23924)	(.24103)	(.24168)	(.24300)	(.24300)	(.24698)	(.24698)	(.24704)	(.24705)
Jun. 6	- Jul. 5	(.25322)	(.25850)	(.25894)	(.25894)	(.26073)	(.26138)	(.26270)	(.26270)	(.26668)	(.26668)	(.26674)	(.26675)
Jul. 6	- Aug. 7	(.24497)	(.25025)	(.25069)	(.25069)	(.25248)	(.25313)	(.25445)	(.25445)	(.25843)	(.25843)	(.25849)	(.25850)
Aug. 8	- Sep. 5	(.22857)	(.23385)	(.23429)	(.23429)	(.23608)	(.23673)	(.23805)	(.23805)	(.24203)	(.24203)	(.24209)	(.24210)
Sep. 6	- Oct. 5	(.21905)	(.22433)	(.22477)	(.22477)	(.22656)	(.22721)	(.22853)	(.22853)	(.23251)	(.23251)	(.23257)	(.23258)
Oct. 6	- Nov. 6	(.23255)	(.23783)	(.23827)	(.23827)	(.24006)	(.24071)	(.24203)	(.24203)	(.24601)	(.24601)	(.24607)	(.24608)
Nov. 7	- Dec. 5	(.27755)	(.28283)	(.28327)	(.28327)	(.28506)	(.28571)	(.28703)	(.28703)	(.29101)	(.29101)	(.29107)	(.29108)

() 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
2015 TAX INFORMATION**

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

For Unit acquired of record not		Month in which last 2015 distribution was received											
		2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Dec. 6, '95	- Jan. 5, '96	(.31575)	(.32103)	(.32147)	(.32147)	(.32326)	(.32391)	(.32523)	(.32523)	(.32921)	(.32921)	(.32927)	(.32928)
Jan. 6	- Feb. 5	(.36807)	(.37335)	(.37379)	(.37379)	(.37558)	(.37623)	(.37755)	(.37755)	(.38153)	(.38153)	(.38159)	(.38160)
Feb. 6	- Mar. 5	(.39090)	(.39618)	(.39662)	(.39662)	(.39841)	(.39906)	(.40038)	(.40038)	(.40436)	(.40436)	(.40442)	(.40443)
Mar. 6	- Apr. 5	(.40792)	(.41320)	(.41364)	(.41364)	(.41543)	(.41608)	(.41740)	(.41740)	(.42138)	(.42138)	(.42144)	(.42145)
Apr. 6	- May 6	(.40631)	(.41159)	(.41203)	(.41203)	(.41382)	(.41447)	(.41579)	(.41579)	(.41977)	(.41977)	(.41983)	(.41984)
May 7	- Jun. 5	(.39247)	(.39775)	(.39819)	(.39819)	(.39998)	(.40063)	(.40195)	(.40195)	(.40593)	(.40593)	(.40599)	(.40600)
Jun. 6	- Jul. 5	(.34311)	(.34839)	(.34883)	(.34883)	(.35062)	(.35127)	(.35259)	(.35259)	(.35657)	(.35657)	(.35663)	(.35664)
Jul. 6	- Aug. 5	(.30431)	(.30959)	(.31003)	(.31003)	(.31182)	(.31247)	(.31379)	(.31379)	(.31777)	(.31777)	(.31783)	(.31784)
Aug. 6	- Sep. 5	(.27425)	(.27953)	(.27997)	(.27997)	(.28176)	(.28241)	(.28373)	(.28373)	(.28771)	(.28771)	(.28777)	(.28778)
Sep. 6	- Oct. 7	(.27840)	(.28368)	(.28412)	(.28412)	(.28591)	(.28656)	(.28788)	(.28788)	(.29186)	(.29186)	(.29192)	(.29193)
Oct. 8	- Nov. 5	(.28009)	(.28537)	(.28581)	(.28581)	(.28760)	(.28825)	(.28957)	(.28957)	(.29355)	(.29355)	(.29361)	(.29362)
Nov. 6	- Dec. 5	(.29253)	(.29781)	(.29825)	(.29825)	(.30004)	(.30069)	(.30201)	(.30201)	(.30599)	(.30599)	(.30605)	(.30606)
Dec. 6, '96	- Jan. 6, '97	(.31748)	(.32276)	(.32320)	(.32320)	(.32499)	(.32564)	(.32696)	(.32696)	(.33094)	(.33094)	(.33100)	(.33101)
Jan. 7	- Feb. 5	(.39377)	(.39904)	(.39949)	(.39949)	(.40128)	(.40193)	(.40325)	(.40325)	(.40722)	(.40722)	(.40729)	(.40730)
Feb. 6	- Mar. 5	(.39231)	(.39758)	(.39803)	(.39803)	(.39982)	(.40047)	(.40179)	(.40179)	(.40576)	(.40576)	(.40583)	(.40584)
Mar. 6	- Apr. 7	(.34057)	(.34584)	(.34629)	(.34629)	(.34808)	(.34873)	(.35004)	(.35004)	(.35402)	(.35402)	(.35409)	(.35410)
Apr. 8	- May 5	(.23845)	(.24372)	(.24416)	(.24416)	(.24596)	(.24661)	(.24792)	(.24792)	(.25190)	(.25190)	(.25197)	(.25198)
May 6	- Jun. 5	(.21690)	(.22217)	(.22261)	(.22261)	(.22441)	(.22506)	(.22637)	(.22637)	(.23035)	(.23035)	(.23041)	(.23043)
Jun. 6	- Jul. 7	(.24104)	(.24631)	(.24675)	(.24675)	(.24855)	(.24920)	(.25051)	(.25051)	(.25449)	(.25449)	(.25456)	(.25457)
Jul. 8	- Aug. 5	(.25673)	(.26201)	(.26245)	(.26245)	(.26424)	(.26489)	(.26621)	(.26621)	(.27019)	(.27019)	(.27025)	(.27026)
Aug. 6	- Sep. 5	(.27217)	(.27744)	(.27789)	(.27789)	(.27968)	(.28033)	(.28165)	(.28165)	(.28563)	(.28563)	(.28569)	(.28570)
Sep. 6	- Oct. 6	(.28524)	(.29052)	(.29096)	(.29096)	(.29275)	(.29340)	(.29472)	(.29472)	(.29870)	(.29870)	(.29876)	(.29877)
Oct. 7	- Nov. 5	(.31818)	(.32345)	(.32389)	(.32389)	(.32569)	(.32634)	(.32765)	(.32765)	(.33163)	(.33163)	(.33169)	(.33171)
Nov. 6	- Dec. 5	(.35110)	(.35637)	(.35681)	(.35681)	(.35861)	(.35925)	(.36057)	(.36057)	(.36455)	(.36455)	(.36461)	(.36463)
Dec. 6, '97	- Jan. 5, '98	(.33644)	(.34172)	(.34216)	(.34216)	(.34395)	(.34460)	(.34592)	(.34592)	(.34990)	(.34990)	(.34996)	(.34997)
Jan. 6	- Feb. 5	(.29552)	(.30080)	(.30124)	(.30124)	(.30303)	(.30368)	(.30500)	(.30500)	(.30898)	(.30898)	(.30904)	(.30905)
Feb. 6	- Mar. 5	(.27568)	(.28096)	(.28140)	(.28140)	(.28319)	(.28384)	(.28516)	(.28516)	(.28914)	(.28914)	(.28920)	(.28921)
Mar. 6	- Apr. 6	(.27558)	(.28085)	(.28130)	(.28130)	(.28309)	(.28374)	(.28506)	(.28506)	(.28904)	(.28904)	(.28910)	(.28911)
Apr. 7	- May 5	(.27663)	(.28190)	(.28234)	(.28234)	(.28414)	(.28479)	(.28610)	(.28610)	(.29008)	(.29008)	(.29014)	(.29016)
May 6	- Jun. 5	(.24803)	(.25330)	(.25375)	(.25375)	(.25554)	(.25619)	(.25751)	(.25751)	(.26149)	(.26149)	(.26155)	(.26156)
Jun. 6	- Jul. 6	(.22254)	(.22781)	(.22826)	(.22826)	(.23005)	(.23070)	(.23202)	(.23202)	(.23600)	(.23600)	(.23606)	(.23607)
Jul. 7	- Aug. 5	(.20479)	(.21007)	(.21051)	(.21051)	(.21230)	(.21295)	(.21427)	(.21427)	(.21825)	(.21825)	(.21831)	(.21832)
Aug. 6	- Sep. 8	(.18743)	(.19270)	(.19315)	(.19315)	(.19494)	(.19559)	(.19691)	(.19691)	(.20089)	(.20089)	(.20095)	(.20096)
Sep. 9	- Oct. 5	(.17106)	(.17634)	(.17678)	(.17678)	(.17857)	(.17922)	(.18054)	(.18054)	(.18452)	(.18452)	(.18458)	(.18459)
Oct. 6	- Nov. 5	(.16707)	(.17234)	(.17279)	(.17279)	(.17458)	(.17523)	(.17654)	(.17654)	(.18052)	(.18052)	(.18059)	(.18060)
Nov. 6	- Dec. 6	(.16704)	(.17231)	(.17276)	(.17276)	(.17455)	(.17520)	(.17652)	(.17652)	(.18050)	(.18050)	(.18056)	(.18057)

() 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
2015 TAX INFORMATION**

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

For Unit acquired of record not		Month in which last 2015 distribution was received											
		2015											
on/after	later than	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 7, '98	- Jan. 5, '99	(.16928)	(.17455)	(.17500)	(.17500)	(.17679)	(.17744)	(.17876)	(.17876)	(.18274)	(.18274)	(.18280)	(.18281)
Jan. 6	- Feb. 5	(.16475)	(.17002)	(.17046)	(.17046)	(.17226)	(.17290)	(.17422)	(.17422)	(.17820)	(.17820)	(.17826)	(.17828)
Feb. 6	- Mar. 5	(.15172)	(.15699)	(.15743)	(.15743)	(.15923)	(.15988)	(.16119)	(.16119)	(.16517)	(.16517)	(.16523)	(.16525)
Mar. 6	- Apr. 5	(.14936)	(.15463)	(.15507)	(.15507)	(.15687)	(.15752)	(.15883)	(.15883)	(.16281)	(.16281)	(.16288)	(.16289)
Apr. 6	- May 5	(.14478)	(.15005)	(.15050)	(.15050)	(.15229)	(.15294)	(.15426)	(.15426)	(.15824)	(.15824)	(.15830)	(.15831)
May 6	- Jun. 7	(.14146)	(.14673)	(.14718)	(.14718)	(.14897)	(.14962)	(.15093)	(.15093)	(.15491)	(.15491)	(.15498)	(.15499)
Jun. 8	- Jul. 6	(.13625)	(.14152)	(.14196)	(.14196)	(.14376)	(.14441)	(.14572)	(.14572)	(.14970)	(.14970)	(.14976)	(.14978)
Jul. 7	- Aug. 5	(.13771)	(.14298)	(.14343)	(.14343)	(.14522)	(.14587)	(.14718)	(.14718)	(.15116)	(.15116)	(.15123)	(.15124)
Aug. 6	- Sep. 7	(.13976)	(.14503)	(.14547)	(.14547)	(.14727)	(.14792)	(.14923)	(.14923)	(.15321)	(.15321)	(.15327)	(.15329)
Sep. 8	- Oct. 5	(.15135)	(.15662)	(.15706)	(.15706)	(.15886)	(.15951)	(.16082)	(.16082)	(.16480)	(.16480)	(.16486)	(.16488)
Oct. 6	- Nov. 5	(.17297)	(.17825)	(.17869)	(.17869)	(.18048)	(.18113)	(.18245)	(.18245)	(.18643)	(.18643)	(.18649)	(.18650)
Nov. 6	- Dec. 6	(.19560)	(.20087)	(.20131)	(.20131)	(.20311)	(.20375)	(.20507)	(.20507)	(.20905)	(.20905)	(.20911)	(.20913)
Dec. 7, '99	- Jan. 5, '00	(.21669)	(.22197)	(.22241)	(.22241)	(.22420)	(.22485)	(.22617)	(.22617)	(.23015)	(.23015)	(.23021)	(.23022)
Jan. 6	- Feb. 7	(.24109)	(.24637)	(.24681)	(.24681)	(.24860)	(.24925)	(.25057)	(.25057)	(.25455)	(.25455)	(.25461)	(.25462)
Feb. 8	- Mar. 6	(.27999)	(.28526)	(.28571)	(.28571)	(.28750)	(.28815)	(.28947)	(.28947)	(.29345)	(.29345)	(.29351)	(.29352)
Mar. 7	- Apr. 5	(.30367)	(.30894)	(.30939)	(.30939)	(.31118)	(.31183)	(.31315)	(.31315)	(.31713)	(.31713)	(.31719)	(.31720)
Apr. 6	- May 5	(.28615)	(.29142)	(.29187)	(.29187)	(.29366)	(.29431)	(.29563)	(.29563)	(.29960)	(.29960)	(.29967)	(.29968)
May 6	- Jun. 5	(.27191)	(.27719)	(.27763)	(.27763)	(.27942)	(.28007)	(.28139)	(.28139)	(.28537)	(.28537)	(.28543)	(.28544)
Jun. 6	- Jul. 5	(.26972)	(.27500)	(.27544)	(.27544)	(.27723)	(.27788)	(.27920)	(.27920)	(.28318)	(.28318)	(.28324)	(.28325)
Jul. 6	- Aug. 7	(.30275)	(.30802)	(.30847)	(.30847)	(.31026)	(.31091)	(.31222)	(.31222)	(.31620)	(.31620)	(.31627)	(.31628)
Aug. 8	- Sep. 5	(.31778)	(.32305)	(.32349)	(.32349)	(.32529)	(.32593)	(.32725)	(.32725)	(.33123)	(.33123)	(.33129)	(.33131)
Sep. 6	- Oct. 5	(.31773)	(.32300)	(.32345)	(.32345)	(.32524)	(.32589)	(.32721)	(.32721)	(.33119)	(.33119)	(.33125)	(.33126)
Oct. 6	- Nov. 6	(.31164)	(.31691)	(.31736)	(.31736)	(.31915)	(.31980)	(.32112)	(.32112)	(.32510)	(.32510)	(.32516)	(.32517)
Nov. 7	- Dec. 5	(.30868)	(.31395)	(.31440)	(.31440)	(.31619)	(.31684)	(.31816)	(.31816)	(.32214)	(.32214)	(.32220)	(.32221)
Dec. 6, '00	- Jan. 5, '01	(.34029)	(.34556)	(.34601)	(.34601)	(.34780)	(.34845)	(.34976)	(.34976)	(.35374)	(.35374)	(.35381)	(.35382)
Jan. 6	- Feb. 5	(.36952)	(.37479)	(.37524)	(.37524)	(.37703)	(.37768)	(.37899)	(.37899)	(.38297)	(.38297)	(.38304)	(.38305)
Feb. 6	- Mar. 5	(.35900)	(.36427)	(.36472)	(.36472)	(.36651)	(.36716)	(.36847)	(.36847)	(.37245)	(.37245)	(.37252)	(.37253)
Mar. 6	- Apr. 5	(.33061)	(.33588)	(.33633)	(.33633)	(.33812)	(.33877)	(.34008)	(.34008)	(.34406)	(.34406)	(.34413)	(.34414)
Apr. 6	- May 7	(.28595)	(.29122)	(.29167)	(.29167)	(.29346)	(.29411)	(.29542)	(.29542)	(.29940)	(.29940)	(.29947)	(.29948)
May 8	- Jun. 5	(.28880)	(.29407)	(.29452)	(.29452)	(.29631)	(.29696)	(.29827)	(.29827)	(.30225)	(.30225)	(.30232)	(.30233)
Jun. 6	- Jul. 5	(.26935)	(.27462)	(.27507)	(.27507)	(.27686)	(.27751)	(.27882)	(.27882)	(.28280)	(.28280)	(.28287)	(.28288)
Jul. 6	- Aug. 6	(.25419)	(.25946)	(.25991)	(.25991)	(.26170)	(.26235)	(.26366)	(.26366)	(.26764)	(.26764)	(.26771)	(.26772)
Aug. 7	- Sep. 5	(.22373)	(.22900)	(.22945)	(.22945)	(.23124)	(.23189)	(.23320)	(.23320)	(.23718)	(.23718)	(.23725)	(.23726)
Sep. 6	- Oct. 5	(.19303)	(.19830)	(.19875)	(.19875)	(.20054)	(.20119)	(.20250)	(.20250)	(.20648)	(.20648)	(.20655)	(.20656)
Oct. 6	- Nov. 5	(.18783)	(.19310)	(.19355)	(.19355)	(.19534)	(.19599)	(.19730)	(.19730)	(.20128)	(.20128)	(.20135)	(.20136)
Nov. 6	- Dec. 5	(.16998)	(.17525)	(.17570)	(.17570)	(.17749)	(.17814)	(.17945)	(.17945)	(.18343)	(.18343)	(.18350)	(.18351)

() 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
2015 TAX INFORMATION**

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

For Unit		Month in which last 2015 distribution was received											
on/after	later than	2015											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 6, '01	- Jan. 7, '02	(.17287)	(.17814)	(.17859)	(.17859)	(.18038)	(.18103)	(.18234)	(.18234)	(.18632)	(.18632)	(.18639)	(.18640)
Jan. 8	- Feb. 5	(.15392)	(.15919)	(.15964)	(.15964)	(.16143)	(.16208)	(.16339)	(.16339)	(.16737)	(.16737)	(.16744)	(.16745)
Feb. 6	- Mar. 5	(.15295)	(.15822)	(.15866)	(.15866)	(.16046)	(.16110)	(.16242)	(.16242)	(.16640)	(.16640)	(.16646)	(.16648)
Mar. 6	- Apr. 5	(.13957)	(.14485)	(.14529)	(.14529)	(.14708)	(.14773)	(.14905)	(.14905)	(.15303)	(.15303)	(.15309)	(.15310)
Apr. 6	- May 6	(.13768)	(.14295)	(.14340)	(.14340)	(.14519)	(.14584)	(.14716)	(.14716)	(.15114)	(.15114)	(.15120)	(.15121)
May 7	- Jun. 5	(.14153)	(.14681)	(.14725)	(.14725)	(.14904)	(.14969)	(.15101)	(.15101)	(.15499)	(.15499)	(.15505)	(.15506)
Jun. 6	- Jul. 5	(.14685)	(.15213)	(.15257)	(.15257)	(.15436)	(.15501)	(.15633)	(.15633)	(.16031)	(.16031)	(.16037)	(.16038)
Jul. 6	- Aug. 5	(.15718)	(.16245)	(.16289)	(.16289)	(.16469)	(.16534)	(.16665)	(.16665)	(.17063)	(.17063)	(.17069)	(.17071)
Aug. 6	- Sep. 5	(.16616)	(.17143)	(.17188)	(.17188)	(.17367)	(.17432)	(.17564)	(.17564)	(.17962)	(.17962)	(.17968)	(.17969)
Sep. 6	- Oct. 4	(.16777)	(.17305)	(.17349)	(.17349)	(.17528)	(.17593)	(.17725)	(.17725)	(.18123)	(.18123)	(.18129)	(.18130)
Oct. 5	- Nov. 5	(.18177)	(.18704)	(.18749)	(.18749)	(.18928)	(.18993)	(.19125)	(.19125)	(.19523)	(.19523)	(.19529)	(.19530)
Nov. 6	- Dec. 5	(.18945)	(.19473)	(.19517)	(.19517)	(.19696)	(.19761)	(.19893)	(.19893)	(.20291)	(.20291)	(.20297)	(.20298)
Dec. 6, '02	- Jan. 6, '03	(.20902)	(.21429)	(.21473)	(.21473)	(.21653)	(.21718)	(.21849)	(.21849)	(.22247)	(.22247)	(.22254)	(.22255)
Jan. 7	- Feb. 5	(.20493)	(.21021)	(.21065)	(.21065)	(.21244)	(.21309)	(.21441)	(.21441)	(.21839)	(.21839)	(.21845)	(.21846)
Feb. 6	- Mar. 5	(.19863)	(.20391)	(.20435)	(.20435)	(.20614)	(.20679)	(.20811)	(.20811)	(.21209)	(.21209)	(.21215)	(.21216)
Mar. 6	- Apr. 4	(.21138)	(.21665)	(.21709)	(.21709)	(.21888)	(.21953)	(.22085)	(.22085)	(.22483)	(.22483)	(.22489)	(.22490)
Apr. 5	- May 5	(.20405)	(.20933)	(.20977)	(.20977)	(.21156)	(.21221)	(.21353)	(.21353)	(.21751)	(.21751)	(.21757)	(.21758)
May 6	- Jun. 5	(.22736)	(.23263)	(.23307)	(.23307)	(.23487)	(.23552)	(.23683)	(.23683)	(.24081)	(.24081)	(.24087)	(.24089)
Jun. 6	- Jul. 7	(.23770)	(.24298)	(.24342)	(.24342)	(.24521)	(.24586)	(.24718)	(.24718)	(.25116)	(.25116)	(.25122)	(.25123)
Jul. 8	- Aug. 5	(.27728)	(.28255)	(.28300)	(.28300)	(.28479)	(.28544)	(.28676)	(.28676)	(.29074)	(.29074)	(.29080)	(.29081)
Aug. 6	- Sep. 5	(.28698)	(.29226)	(.29270)	(.29270)	(.29449)	(.29514)	(.29646)	(.29646)	(.30044)	(.30044)	(.30050)	(.30051)
Sep. 6	- Oct. 6	(.27445)	(.27972)	(.28016)	(.28016)	(.28196)	(.28260)	(.28392)	(.28392)	(.28790)	(.28790)	(.28796)	(.28798)
Oct. 7	- Nov. 5	(.27173)	(.27700)	(.27745)	(.27745)	(.27924)	(.27989)	(.28121)	(.28121)	(.28519)	(.28519)	(.28525)	(.28526)
Nov. 6	- Dec. 5	(.26669)	(.27196)	(.27241)	(.27241)	(.27420)	(.27485)	(.27617)	(.27617)	(.28015)	(.28015)	(.28021)	(.28022)
Dec. 6, '03	- Jan. 5, '04	(.29703)	(.30230)	(.30274)	(.30274)	(.30453)	(.30518)	(.30650)	(.30650)	(.31048)	(.31048)	(.31054)	(.31055)
Jan. 6	- Feb. 5	(.32227)	(.32755)	(.32799)	(.32799)	(.32978)	(.33043)	(.33175)	(.33175)	(.33573)	(.33573)	(.33579)	(.33580)
Feb. 6	- Mar. 5	(.31108)	(.31635)	(.31679)	(.31679)	(.31859)	(.31924)	(.32055)	(.32055)	(.32453)	(.32453)	(.32460)	(.32461)
Mar. 6	- Apr. 5	(.29032)	(.29560)	(.29604)	(.29604)	(.29783)	(.29848)	(.29980)	(.29980)	(.30378)	(.30378)	(.30384)	(.30385)
Apr. 6	- May 5	(.24583)	(.25110)	(.25155)	(.25155)	(.25334)	(.25399)	(.25530)	(.25530)	(.25928)	(.25928)	(.25935)	(.25936)
May 6	- Jun. 7	(.25223)	(.25750)	(.25795)	(.25795)	(.25974)	(.26039)	(.26171)	(.26171)	(.26568)	(.26568)	(.26575)	(.26576)
Jun. 8	- Jul. 6	(.24551)	(.25078)	(.25122)	(.25122)	(.25301)	(.25366)	(.25498)	(.25498)	(.25896)	(.25896)	(.25902)	(.25904)
Jul. 7	- Aug. 5	(.24733)	(.25261)	(.25305)	(.25305)	(.25484)	(.25549)	(.25681)	(.25681)	(.26079)	(.26079)	(.26085)	(.26086)
Aug. 6	- Sep. 7	(.24005)	(.24532)	(.24576)	(.24576)	(.24756)	(.24820)	(.24952)	(.24952)	(.25350)	(.25350)	(.25356)	(.25358)
Sep. 8	- Oct. 5	(.22400)	(.22927)	(.22971)	(.22971)	(.23151)	(.23216)	(.23347)	(.23347)	(.23745)	(.23745)	(.23752)	(.23753)
Oct. 6	- Nov. 5	(.21845)	(.22372)	(.22416)	(.22416)	(.22596)	(.22661)	(.22792)	(.22792)	(.23190)	(.23190)	(.23196)	(.23198)
Nov. 6	- Dec. 6	(.20297)	(.20824)	(.20868)	(.20868)	(.21048)	(.21113)	(.21244)	(.21244)	(.21642)	(.21642)	(.21648)	(.21650)

() 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
2015 TAX INFORMATION**

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

For Unit acquired of record not		Month in which last 2015 distribution was received											
		2015											
on/after	later than	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dec. 7, '04	- Jan. 5, '05	(.21137)	(.21664)	(.21709)	(.21709)	(.21888)	(.21953)	(.22084)	(.22084)	(.22482)	(.22482)	(.22489)	(.22490)
Jan. 6	- Feb. 7	(.21960)	(.22488)	(.22532)	(.22532)	(.22711)	(.22776)	(.22908)	(.22908)	(.23306)	(.23306)	(.23312)	(.23313)
Feb. 8	- Mar. 7	(.21953)	(.22481)	(.22525)	(.22525)	(.22704)	(.22769)	(.22901)	(.22901)	(.23299)	(.23299)	(.23305)	(.23306)
Mar. 8	- Apr. 5	(.23993)	(.24520)	(.24565)	(.24565)	(.24744)	(.24809)	(.24940)	(.24940)	(.25338)	(.25338)	(.25345)	(.25346)
Apr. 6	- May 5	(.22805)	(.23332)	(.23376)	(.23376)	(.23555)	(.23620)	(.23752)	(.23752)	(.24150)	(.24150)	(.24156)	(.24158)
May 6	- Jun. 6	(.24346)	(.24873)	(.24917)	(.24917)	(.25097)	(.25162)	(.25293)	(.25293)	(.25691)	(.25691)	(.25698)	(.25699)
Jun. 7	- Jul. 5	(.21127)	(.21654)	(.21699)	(.21699)	(.21878)	(.21943)	(.22075)	(.22075)	(.22473)	(.22473)	(.22479)	(.22480)
Jul. 6	- Aug. 5	(.20911)	(.21438)	(.21482)	(.21482)	(.21662)	(.21727)	(.21858)	(.21858)	(.22256)	(.22256)	(.22262)	(.22264)
Aug. 6	- Sep. 6	(.20476)	(.21004)	(.21048)	(.21048)	(.21227)	(.21292)	(.21424)	(.21424)	(.21822)	(.21822)	(.21828)	(.21829)
Sep. 7	- Oct. 5	(.20986)	(.21513)	(.21558)	(.21558)	(.21737)	(.21802)	(.21934)	(.21934)	(.22332)	(.22332)	(.22338)	(.22339)
Oct. 6	- Nov. 7	(.18077)	(.18604)	(.18649)	(.18649)	(.18828)	(.18893)	(.19025)	(.19025)	(.19423)	(.19423)	(.19429)	(.19430)
Nov. 8	- Dec. 5	(.18584)	(.19111)	(.19155)	(.19155)	(.19334)	(.19399)	(.19531)	(.19531)	(.19929)	(.19929)	(.19935)	(.19936)
Dec. 6, '05	- Jan. 5, '06	(.18238)	(.18765)	(.18809)	(.18809)	(.18989)	(.19053)	(.19185)	(.19185)	(.19583)	(.19583)	(.19589)	(.19591)
Jan. 6	- Feb. 6	(.17952)	(.18479)	(.18523)	(.18523)	(.18703)	(.18768)	(.18899)	(.18899)	(.19297)	(.19297)	(.19304)	(.19305)
Feb. 7	- Mar. 6	(.17663)	(.18190)	(.18235)	(.18235)	(.18414)	(.18479)	(.18610)	(.18610)	(.19008)	(.19008)	(.19015)	(.19016)
Mar. 7	- Apr. 5	(.17539)	(.18066)	(.18111)	(.18111)	(.18290)	(.18355)	(.18486)	(.18486)	(.18884)	(.18884)	(.18891)	(.18892)
Apr. 6	- May 5	(.17396)	(.17923)	(.17968)	(.17968)	(.18147)	(.18212)	(.18344)	(.18344)	(.18742)	(.18742)	(.18748)	(.18749)
May 6	- Jun. 5	(.17874)	(.18401)	(.18445)	(.18445)	(.18625)	(.18690)	(.18821)	(.18821)	(.19219)	(.19219)	(.19225)	(.19227)
Jun. 6	- Jul. 5	(.19891)	(.20418)	(.20462)	(.20462)	(.20642)	(.20707)	(.20838)	(.20838)	(.21236)	(.21236)	(.21242)	(.21244)
Jul. 6	- Aug. 7	(.23022)	(.23549)	(.23594)	(.23594)	(.23773)	(.23838)	(.23969)	(.23969)	(.24367)	(.24367)	(.24374)	(.24375)
Aug. 8	- Sep. 5	(.25881)	(.26409)	(.26453)	(.26453)	(.26632)	(.26697)	(.26829)	(.26829)	(.27227)	(.27227)	(.27233)	(.27234)
Sep. 6	- Oct. 6	(.25265)	(.25792)	(.25837)	(.25837)	(.26016)	(.26081)	(.26212)	(.26212)	(.26610)	(.26610)	(.26617)	(.26618)
Oct. 7	- Nov. 6	(.23042)	(.23570)	(.23614)	(.23614)	(.23793)	(.23858)	(.23990)	(.23990)	(.24388)	(.24388)	(.24394)	(.24395)
Nov. 7	- Dec. 5	(.20442)	(.20969)	(.21013)	(.21013)	(.21193)	(.21258)	(.21389)	(.21389)	(.21787)	(.21787)	(.21794)	(.21795)
Dec. 6, '06	- Jan. 5, '07	(.20124)	(.20651)	(.20695)	(.20695)	(.20875)	(.20940)	(.21071)	(.21071)	(.21469)	(.21469)	(.21475)	(.21477)
Jan. 6	- Feb. 5	(.19415)	(.19943)	(.19987)	(.19987)	(.20166)	(.20231)	(.20363)	(.20363)	(.20761)	(.20761)	(.20767)	(.20768)
Feb. 6	- Mar. 5	(.18897)	(.19425)	(.19469)	(.19469)	(.19648)	(.19713)	(.19845)	(.19845)	(.20243)	(.20243)	(.20249)	(.20250)
Mar. 6	- Apr. 5	(.18129)	(.18656)	(.18700)	(.18700)	(.18880)	(.18945)	(.19076)	(.19076)	(.19474)	(.19474)	(.19480)	(.19482)
Apr. 6	- May 5	(.17769)	(.18297)	(.18341)	(.18341)	(.18520)	(.18585)	(.18717)	(.18717)	(.19115)	(.19115)	(.19121)	(.19122)
May 6	- Jun. 5	(.16817)	(.17344)	(.17389)	(.17389)	(.17568)	(.17633)	(.17765)	(.17765)	(.18163)	(.18163)	(.18169)	(.18170)
Jun. 6	- Jul. 5	(.16304)	(.16832)	(.16876)	(.16876)	(.17055)	(.17120)	(.17252)	(.17252)	(.17650)	(.17650)	(.17656)	(.17657)
Jul. 6	- Aug. 6	(.20252)	(.20779)	(.20824)	(.20824)	(.21003)	(.21068)	(.21199)	(.21199)	(.21597)	(.21597)	(.21604)	(.21605)
Aug. 7	- Sep. 5	(.19646)	(.20174)	(.20218)	(.20218)	(.20397)	(.20462)	(.20594)	(.20594)	(.20992)	(.20992)	(.20998)	(.20999)
Sep. 6	- Oct. 5	(.18950)	(.19477)	(.19522)	(.19522)	(.19701)	(.19766)	(.19898)	(.19898)	(.20296)	(.20296)	(.20302)	(.20303)
Oct. 6	- Nov. 5	(.14902)	(.15429)	(.15473)	(.15473)	(.15653)	(.15718)	(.15849)	(.15849)	(.16247)	(.16247)	(.16253)	(.16255)
Nov. 6	- Dec. 5	(.14365)	(.14892)	(.14936)	(.14936)	(.15116)	(.15181)	(.15312)	(.15312)	(.15710)	(.15710)	(.15716)	(.15718)

() 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
2015 TAX INFORMATION**

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

For Unit acquired of record not		Month in which last 2015 distribution was received											
		2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Dec 6, '07	- Jan. 4, '08	(.14102)	(.14629)	(.14674)	(.14674)	(.14853)	(.14918)	(.15049)	(.15049)	(.15447)	(.15447)	(.15454)	(.15455)
Jan. 5	- Feb. 5	(.16199)	(.16726)	(.16771)	(.16771)	(.16950)	(.17015)	(.17147)	(.17147)	(.17545)	(.17545)	(.17551)	(.17552)
Feb. 6	- Mar. 5	(.15823)	(.16350)	(.16395)	(.16395)	(.16574)	(.16639)	(.16771)	(.16771)	(.17169)	(.17169)	(.17175)	(.17176)
Mar. 6	- Apr. 7	(.15607)	(.16134)	(.16179)	(.16179)	(.16358)	(.16423)	(.16555)	(.16555)	(.16953)	(.16953)	(.16959)	(.16960)
Apr. 8	- May 5	(.14947)	(.15475)	(.15519)	(.15519)	(.15698)	(.15763)	(.15895)	(.15895)	(.16293)	(.16293)	(.16299)	(.16300)
May 6	- Jun. 5	(.14456)	(.14983)	(.15027)	(.15027)	(.15207)	(.15272)	(.15403)	(.15403)	(.15801)	(.15801)	(.15808)	(.15809)
Jun. 6	- Jul. 7	(.13886)	(.14413)	(.14458)	(.14458)	(.14637)	(.14702)	(.14834)	(.14834)	(.15232)	(.15232)	(.15238)	(.15239)
Jul. 8	- Aug. 5	(.13555)	(.14083)	(.14127)	(.14127)	(.14306)	(.14371)	(.14503)	(.14503)	(.14901)	(.14901)	(.14907)	(.14908)
Aug. 6	- Sep. 5	(.12709)	(.13236)	(.13280)	(.13280)	(.13459)	(.13524)	(.13656)	(.13656)	(.14054)	(.14054)	(.14060)	(.14061)
Sep. 6	- Oct. 7	(.12692)	(.13219)	(.13264)	(.13264)	(.13443)	(.13508)	(.13639)	(.13639)	(.14037)	(.14037)	(.14044)	(.14045)
Oct. 8	- Nov. 5	(.14658)	(.15185)	(.15230)	(.15230)	(.15409)	(.15474)	(.15606)	(.15606)	(.16004)	(.16004)	(.16010)	(.16011)
Nov. 6	- Dec. 5	(.14591)	(.15118)	(.15163)	(.15163)	(.15342)	(.15407)	(.15539)	(.15539)	(.15937)	(.15937)	(.15943)	(.15944)
Dec 6, '08	- Jan. 5, '09	(.14888)	(.15416)	(.15460)	(.15460)	(.15639)	(.15704)	(.15836)	(.15836)	(.16234)	(.16234)	(.16240)	(.16241)
Jan. 6	- Feb. 5	(.13527)	(.14054)	(.14099)	(.14099)	(.14278)	(.14343)	(.14474)	(.14474)	(.14872)	(.14872)	(.14879)	(.14880)
Feb. 6	- Mar. 5	(.13168)	(.13695)	(.13739)	(.13739)	(.13919)	(.13984)	(.14115)	(.14115)	(.14513)	(.14513)	(.14519)	(.14521)
Mar. 6	- Apr. 6	(.12989)	(.13516)	(.13560)	(.13560)	(.13740)	(.13805)	(.13936)	(.13936)	(.14334)	(.14334)	(.14340)	(.14342)
Apr. 7	- May 5	(.12298)	(.12825)	(.12870)	(.12870)	(.13049)	(.13114)	(.13245)	(.13245)	(.13643)	(.13643)	(.13650)	(.13651)
May 6	- Jun. 5	(.12362)	(.12889)	(.12934)	(.12934)	(.13113)	(.13178)	(.13310)	(.13310)	(.13708)	(.13708)	(.13714)	(.13715)
Jun. 6	- Jul. 6	(.13333)	(.13861)	(.13905)	(.13905)	(.14084)	(.14149)	(.14281)	(.14281)	(.14679)	(.14679)	(.14685)	(.14686)
Jul. 7	- Aug. 5	(.13340)	(.13867)	(.13912)	(.13912)	(.14091)	(.14156)	(.14288)	(.14288)	(.14686)	(.14686)	(.14692)	(.14693)
Aug. 6	- Sep. 4	(.13191)	(.13718)	(.13762)	(.13762)	(.13942)	(.14007)	(.14138)	(.14138)	(.14536)	(.14536)	(.14542)	(.14544)
Sep. 5	- Oct. 5	(.12209)	(.12736)	(.12781)	(.12781)	(.12960)	(.13025)	(.13157)	(.13157)	(.13555)	(.13555)	(.13561)	(.13562)
Oct. 6	- Nov. 5	(.12206)	(.12733)	(.12778)	(.12778)	(.12957)	(.13022)	(.13154)	(.13154)	(.13552)	(.13552)	(.13558)	(.13559)
Nov. 6	- Dec. 4	(.12717)	(.13245)	(.13289)	(.13289)	(.13468)	(.13533)	(.13665)	(.13665)	(.14063)	(.14063)	(.14069)	(.14070)
Dec. 6, '09	- Jan. 5, '10	(.12203)	(.12730)	(.12774)	(.12774)	(.12954)	(.13019)	(.13150)	(.13150)	(.13548)	(.13548)	(.13554)	(.13556)
Jan. 6	- Feb. 5	(.12179)	(.12706)	(.12750)	(.12750)	(.12930)	(.12995)	(.13126)	(.13126)	(.13524)	(.13524)	(.13530)	(.13532)
Feb. 6	- Mar. 5	(.10993)	(.11521)	(.11565)	(.11565)	(.11744)	(.11809)	(.11941)	(.11941)	(.12339)	(.12339)	(.12345)	(.12346)
Mar. 6	- Apr. 5	(.10023)	(.10551)	(.10595)	(.10595)	(.10774)	(.10839)	(.10971)	(.10971)	(.11369)	(.11369)	(.11375)	(.11376)
Apr. 6	- May 5	(.10023)	(.10551)	(.10595)	(.10595)	(.10774)	(.10839)	(.10971)	(.10971)	(.11369)	(.11369)	(.11375)	(.11376)
May 6	- Jun. 7	(.09989)	(.10516)	(.10560)	(.10560)	(.10740)	(.10805)	(.10936)	(.10936)	(.11334)	(.11334)	(.11340)	(.11342)
Jun. 8	- Jul. 5	(.11073)	(.11601)	(.11645)	(.11645)	(.11824)	(.11889)	(.12021)	(.12021)	(.12419)	(.12419)	(.12425)	(.12426)
Jul. 6	- Aug. 5	(.09958)	(.10485)	(.10530)	(.10530)	(.10709)	(.10774)	(.10906)	(.10906)	(.11304)	(.11304)	(.11310)	(.11311)
Aug. 6	- Sep. 6	(.09950)	(.10477)	(.10522)	(.10522)	(.10701)	(.10766)	(.10898)	(.10898)	(.11296)	(.11296)	(.11302)	(.11303)
Sep. 7	- Oct. 5	(.09829)	(.10357)	(.10401)	(.10401)	(.10580)	(.10645)	(.10777)	(.10777)	(.11175)	(.11175)	(.11181)	(.11182)
Oct. 6	- Nov. 5	(.09183)	(.09710)	(.09754)	(.09754)	(.09934)	(.09999)	(.10130)	(.10130)	(.10528)	(.10528)	(.10534)	(.10536)
Nov. 6	- Dec. 5	(.09090)	(.09617)	(.09662)	(.09662)	(.09841)	(.09906)	(.10037)	(.10037)	(.10435)	(.10435)	(.10442)	(.10443)

() 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
2015 TAX INFORMATION**

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

For Unit acquired of record not		Month in which last 2015 distribution was received											
		2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Dec. 6, '10	- Jan. 5, '11	(.09081)	(.09609)	(.09653)	(.09653)	(.09832)	(.09897)	(.10029)	(.10029)	(.10427)	(.10427)	(.10433)	(.10434)
Jan. 6	- Feb. 4	(.09081)	(.09609)	(.09653)	(.09653)	(.09832)	(.09897)	(.10029)	(.10029)	(.10427)	(.10427)	(.10433)	(.10434)
Feb. 5	- Mar. 4	(.09043)	(.09571)	(.09615)	(.09615)	(.09794)	(.09859)	(.09991)	(.09991)	(.10389)	(.10389)	(.10395)	(.10396)
Mar. 5	- Apr. 5	(.09043)	(.09571)	(.09615)	(.09615)	(.09794)	(.09859)	(.09991)	(.09991)	(.10389)	(.10389)	(.10395)	(.10396)
Apr. 6	- May 5	(.09030)	(.09558)	(.09602)	(.09602)	(.09781)	(.09846)	(.09978)	(.09978)	(.10376)	(.10376)	(.10382)	(.10383)
May 6	- Jun. 6	(.08256)	(.08784)	(.08828)	(.08828)	(.09007)	(.09072)	(.09204)	(.09204)	(.09602)	(.09602)	(.09608)	(.09609)
Jun. 7	- Jul. 5	(.06125)	(.06653)	(.06697)	(.06697)	(.06876)	(.06941)	(.07073)	(.07073)	(.07471)	(.07471)	(.07477)	(.07478)
Jul. 6	- Aug. 5	(.06117)	(.06645)	(.06689)	(.06689)	(.06868)	(.06933)	(.07065)	(.07065)	(.07463)	(.07463)	(.07469)	(.07470)
Aug. 6	- Sep. 5	(.05378)	(.05906)	(.05950)	(.05950)	(.06129)	(.06194)	(.06326)	(.06326)	(.06724)	(.06724)	(.06730)	(.06731)
Sep. 6	- Oct. 5	(.04587)	(.05115)	(.05159)	(.05159)	(.05338)	(.05403)	(.05535)	(.05535)	(.05933)	(.05933)	(.05939)	(.05940)
Oct. 6	- Nov. 4	(.04578)	(.05106)	(.05150)	(.05150)	(.05329)	(.05394)	(.05526)	(.05526)	(.05924)	(.05924)	(.05930)	(.05931)
Nov. 5	- Dec. 5	(.04155)	(.04683)	(.04727)	(.04727)	(.04906)	(.04971)	(.05103)	(.05103)	(.05501)	(.05501)	(.05507)	(.05508)
Dec. 6, '11	- Jan. 5, '12	(.04155)	(.04683)	(.04727)	(.04727)	(.04906)	(.04971)	(.05103)	(.05103)	(.05501)	(.05501)	(.05507)	(.05508)
Jan. 6	- Feb. 6	(.03591)	(.04119)	(.04163)	(.04163)	(.04342)	(.04407)	(.04539)	(.04539)	(.04937)	(.04937)	(.04943)	(.04944)
Feb. 7	- Mar. 5	(.03591)	(.04119)	(.04163)	(.04163)	(.04342)	(.04407)	(.04539)	(.04539)	(.04937)	(.04937)	(.04943)	(.04944)
Mar. 6	- Apr. 5	(.03316)	(.03844)	(.03888)	(.03888)	(.04067)	(.04132)	(.04264)	(.04264)	(.04662)	(.04662)	(.04668)	(.04669)
Apr. 6	- May 4	(.03269)	(.03796)	(.03841)	(.03841)	(.04020)	(.04085)	(.04216)	(.04216)	(.04614)	(.04614)	(.04621)	(.04622)
May. 5	- Jun. 5	(.03045)	(.03572)	(.03616)	(.03616)	(.03796)	(.03861)	(.03992)	(.03992)	(.04390)	(.04390)	(.04396)	(.04398)
Jun. 6	- Jul. 5	(.02794)	(.03322)	(.03366)	(.03366)	(.03545)	(.03610)	(.03742)	(.03742)	(.04140)	(.04140)	(.04146)	(.04147)
Jul. 6	- Aug. 6	(.02782)	(.03309)	(.03354)	(.03354)	(.03533)	(.03598)	(.03730)	(.03730)	(.04128)	(.04128)	(.04134)	(.04135)
Aug. 7	- Sep. 5	(.02770)	(.03297)	(.03341)	(.03341)	(.03521)	(.03586)	(.03717)	(.03717)	(.04115)	(.04115)	(.04122)	(.04123)
Sep. 6	- Oct. 5	(.02685)	(.03213)	(.03257)	(.03257)	(.03436)	(.03501)	(.03633)	(.03633)	(.04031)	(.04031)	(.04037)	(.04038)
Oct. 6	- Nov. 5	(.02552)	(.03079)	(.03123)	(.03123)	(.03303)	(.03368)	(.03499)	(.03499)	(.03897)	(.03897)	(.03903)	(.03905)
Nov. 6	- Dec. 5	(.02552)	(.03079)	(.03123)	(.03123)	(.03303)	(.03368)	(.03499)	(.03499)	(.03897)	(.03897)	(.03903)	(.03905)
Dec. 6, '12	- Jan. 4, '13	(.02552)	(.03079)	(.03123)	(.03123)	(.03303)	(.03368)	(.03499)	(.03499)	(.03897)	(.03897)	(.03903)	(.03905)
Jan. 5	- Feb. 5	(.02372)	(.02899)	(.02944)	(.02944)	(.03123)	(.03188)	(.03320)	(.03320)	(.03718)	(.03718)	(.03724)	(.03725)
Feb. 6	- Mar. 5	(.02372)	(.02899)	(.02944)	(.02944)	(.03123)	(.03188)	(.03320)	(.03320)	(.03718)	(.03718)	(.03724)	(.03725)
Mar. 6	- Apr. 5	(.02372)	(.02899)	(.02944)	(.02944)	(.03123)	(.03188)	(.03320)	(.03320)	(.03718)	(.03718)	(.03724)	(.03725)
Apr. 6	- May 6	(.02015)	(.02542)	(.02587)	(.02587)	(.02766)	(.02831)	(.02963)	(.02963)	(.03361)	(.03361)	(.03367)	(.03368)
May. 7	- Jun. 5	(.02015)	(.02542)	(.02587)	(.02587)	(.02766)	(.02831)	(.02963)	(.02963)	(.03361)	(.03361)	(.03367)	(.03368)
Jun. 6	- Jul. 5	(.02015)	(.02542)	(.02587)	(.02587)	(.02766)	(.02831)	(.02963)	(.02963)	(.03361)	(.03361)	(.03367)	(.03368)
Jul. 6	- Aug. 5	(.02015)	(.02542)	(.02587)	(.02587)	(.02766)	(.02831)	(.02963)	(.02963)	(.03361)	(.03361)	(.03367)	(.03368)
Aug. 6	- Sep. 5	(.01098)	(.01625)	(.01670)	(.01670)	(.01849)	(.01914)	(.02045)	(.02045)	(.02443)	(.02443)	(.02450)	(.02451)
Sep. 6	- Oct. 4	(.01014)	(.01541)	(.01585)	(.01585)	(.01765)	(.01830)	(.01961)	(.01961)	(.02359)	(.02359)	(.02365)	(.02367)
Oct. 5	- Nov. 5	(.00917)	(.01444)	(.01488)	(.01488)	(.01668)	(.01733)	(.01864)	(.01864)	(.02262)	(.02262)	(.02268)	(.02270)
Nov. 6	- Dec. 5	(.00810)	(.01337)	(.01381)	(.01381)	(.01561)	(.01626)	(.01757)	(.01757)	(.02155)	(.02155)	(.02161)	(.02163)

() 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
2015 TAX INFORMATION**

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

For Unit acquired of record not		Month in which last 2015 distribution was received 2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Dec 6, '13	- Jan. 6, '14	(.00794)	(.01321)	(.01365)	(.01365)	(.01545)	(.01610)	(.01741)	(.01741)	(.02139)	(.02139)	(.02145)	(.02147)
Jan. 7	Feb. 5	(.00764)	(.01291)	(.01336)	(.01336)	(.01515)	(.01580)	(.01711)	(.01711)	(.02109)	(.02109)	(.02116)	(.02117)
Feb. 6	Mar. 5	(.00390)	(.00917)	(.00961)	(.00961)	(.01141)	(.01206)	(.01337)	(.01337)	(.01735)	(.01735)	(.01742)	(.01743)
Mar. 6	Apr. 4	(.00260)	(.00787)	(.00832)	(.00832)	(.01011)	(.01076)	(.01208)	(.01208)	(.01606)	(.01606)	(.01612)	(.01613)
Apr. 5	May. 5	(.00231)	(.00758)	(.00803)	(.00803)	(.00982)	(.01047)	(.01179)	(.01179)	(.01577)	(.01577)	(.01583)	(.01584)
May. 6	Jun. 5	(.00212)	(.00739)	(.00784)	(.00784)	(.00963)	(.01028)	(.01159)	(.01159)	(.01557)	(.01557)	(.01564)	(.01565)
Jun. 6	Jul. 4	(.00180)	(.00707)	(.00752)	(.00752)	(.00931)	(.00996)	(.01128)	(.01128)	(.01526)	(.01526)	(.01532)	(.01533)
Jul. 5	Aug. 5	(.00180)	(.00707)	(.00752)	(.00752)	(.00931)	(.00996)	(.01128)	(.01128)	(.01526)	(.01526)	(.01532)	(.01533)
Aug. 6	Sep. 5	(.00180)	(.00707)	(.00752)	(.00752)	(.00931)	(.00996)	(.01127)	(.01127)	(.01525)	(.01525)	(.01532)	(.01533)
Sep. 6	Oct. 6	(.00180)	(.00707)	(.00752)	(.00752)	(.00931)	(.00996)	(.01127)	(.01127)	(.01525)	(.01525)	(.01532)	(.01533)
Oct. 7	Nov. 5	(.00176)	(.00703)	(.00747)	(.00747)	(.00927)	(.00992)	(.01123)	(.01123)	(.01521)	(.01521)	(.01527)	(.01529)
Nov. 6	Dec. 5	(.00176)	(.00703)	(.00747)	(.00747)	(.00926)	(.00991)	(.01123)	(.01123)	(.01521)	(.01521)	(.01527)	(.01528)
Dec 6, '14	- Jan. 5, '15	(.00014)	(.00542)	(.00586)	(.00586)	(.00765)	(.00830)	(.00962)	(.00962)	(.01360)	(.01360)	(.01366)	(.01367)
Jan. 6	Feb. 5		(.00527)	(.00572)	(.00572)	(.00751)	(.00816)	(.00948)	(.00948)	(.01346)	(.01346)	(.01352)	(.01353)
Feb. 6	Mar. 5			(.00044)	(.00044)	(.00224)	(.00289)	(.00420)	(.00420)	(.00818)	(.00818)	(.00824)	(.00826)
Mar. 6	Apr. 6				.00000	(.00179)	(.00244)	(.00376)	(.00376)	(.00774)	(.00774)	(.00780)	(.00781)
Apr. 7	May. 5					(.00179)	(.00244)	(.00376)	(.00376)	(.00774)	(.00774)	(.00780)	(.00781)
May. 6	Jun. 5						(.00065)	(.00197)	(.00197)	(.00595)	(.00595)	(.00601)	(.00602)
Jun. 6	Jul. 6							(.00132)	(.00132)	(.00530)	(.00530)	(.00536)	(.00537)
Jul. 7	Aug. 5								.00000	(.00398)	(.00398)	(.00404)	(.00405)
Aug. 6	Sep. 4									(.00398)	(.00398)	(.00404)	(.00405)
Sep. 5	Oct. 5										.00000	(.00006)	(.00007)
Oct. 6	Nov. 5											(.00006)	(.00007)
Nov. 6	Dec. 4												(.00001)

() 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
2015 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)	Fort Worth Basin (Texas)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
Inception	- Dec. 31, '86	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jan. 1, '87	- Jan. 5, '87	.00025	.00311	.00009	.01508	.00741	.00461	.03055
Jan. 6	- Feb. 5	.00021	.00270	.00008	.01310	.00644	.00401	.02654
Feb. 6	- Mar. 5	.00022	.00272	.00008	.01320	.00649	.00404	.02675
Mar. 6	- Apr. 6	.00025	.00317	.00009	.01539	.00756	.00471	.03117
Apr. 7	- May 5	.00028	.00353	.00010	.01711	.00841	.00523	.03466
May 6	- Jun. 5	.00030	.00378	.00011	.01832	.00900	.00560	.03711
Jun. 6	- Jul. 6	.00027	.00346	.00010	.01675	.00823	.00512	.03393
Jul. 7	- Aug. 5	.00029	.00363	.00011	.01760	.00865	.00538	.03566
Aug. 6	- Sep. 8	.00000	.00380	.00011	.01840	.00934	.00563	.03728
Sep. 9	- Oct. 5	.00031	.00396	.00011	.01918	.00943	.00587	.03886
Oct. 6	- Nov. 5	.00031	.00391	.00011	.01893	.00930	.00579	.03835
Nov. 6	- Dec. 7	.00040	.00505	.00015	.02448	.01203	.00749	.04960
Dec. 8, '87	- Jan. 5, '88	.00086	.01102	.00007	.01455	.00688	.00313	.03651
Jan. 6	- Feb. 5	.00079	.01016	.00007	.01341	.00634	.00288	.03365
Feb. 6	- Mar. 7	.00086	.01100	.00007	.01452	.00686	.00312	.03643
Mar. 8	- Apr. 5	.00085	.01094	.00007	.01443	.00682	.00310	.03621
Apr. 6	- May 5	.00085	.01088	.00007	.01437	.00679	.00309	.03605
May 6	- Jun. 6	.00082	.01055	.00007	.01393	.00658	.00299	.03494
Jun. 7	- Jul. 6	.00090	.01151	.00008	.01519	.00718	.00327	.03813
Jul. 7	- Aug. 5	.00090	.01160	.00008	.01531	.00724	.00329	.03842
Aug. 6	- Sep. 6	.00094	.01207	.00008	.01593	.00753	.00342	.03997
Sep. 7	- Oct. 5	.00093	.01194	.00008	.01576	.00745	.00339	.03955
Oct. 6	- Nov. 7	.00102	.01309	.00009	.01728	.00817	.00371	.04336
Nov. 8	- Dec. 5	.00088	.01125	.00007	.01485	.00702	.00319	.03726
Dec. 6, '88	- Jan. 5, '89	.00070	.00896	.00040	.01147	.00425	.00354	.02932
Jan. 6	- Feb. 6	.00058	.00739	.00033	.00946	.00350	.00292	.02418
Feb. 7	- Mar. 6	.00071	.00913	.00041	.01169	.00433	.00361	.02988
Mar. 7	- Apr. 5	.00080	.01026	.00046	.01312	.00486	.00405	.03355
Apr. 6	- May 5	.00119	.01525	.00069	.01952	.00723	.00602	.04990
May 6	- Jun. 5	.00162	.02081	.00094	.02662	.00986	.00821	.06806
Jun. 6	- Jul. 5	.00133	.01709	.00077	.02187	.00810	.00675	.05591
Jul. 6	- Aug. 7	.00128	.01645	.00074	.02105	.00780	.00649	.05381
Aug. 8	- Sep. 5	.00106	.01353	.00061	.01732	.00642	.00534	.04428
Sep. 6	- Oct. 5	.00133	.01709	.00077	.02187	.00810	.00675	.05591
Oct. 6	- Nov. 6	.00162	.02074	.00093	.02654	.00983	.00819	.06785
Nov. 7	- Dec. 5	.00167	.02133	.00096	.02730	.01011	.00842	.06979

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**LL&E ROYALTY TRUST
2015 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		Jay Field	Jay Field	Fort Worth Basin	South Pass 89	Offshore Louisiana	Fee Lands	Total
on/after	not later than	(Alabama)	(Florida)	(Texas)	(Federal)	(Federal)	(Louisiana)	
Dec. 6, '89	- Jan. 5, '90	.00207	.02676	.00020	.01935	.00556	.00476	.05870
Jan. 6.	- Feb. 5	.00196	.02532	.00019	.01831	.00526	.00450	.05554
Feb. 6	- Mar. 5	.00170	.02194	.00017	.01587	.00456	.00390	.04814
Mar. 6	- Apr. 5	.00173	.02239	.00017	.01619	.00465	.00398	.04911
Apr. 6	- May 7	.00171	.02206	.00017	.01595	.00458	.00392	.04839
May 8	- Jun. 5	.00185	.02394	.00018	.01732	.00497	.00426	.05252
Jun. 6	- Jul. 5	.00140	.01812	.00014	.01310	.00376	.00322	.03974
Jul. 6	- Aug. 6	.00125	.01608	.00012	.01163	.00334	.00286	.03528
Aug. 7	- Sep. 5	.00130	.01683	.00013	.01217	.00350	.00299	.03692
Sep. 6	- Oct. 5	.00221	.02854	.00022	.02064	.00593	.00508	.06262
Oct. 6	- Nov. 5	.00294	.03801	.00029	.02749	.00790	.00676	.08339
Nov. 6	- Dec. 5	.00399	.05152	.00039	.03726	.01070	.00916	.11302
Dec. 6, '90	- Jan. 7, '91	.00626	.07966	.00003	.02559	.00280	.00655	.12089
Jan. 8	- Feb. 5	.00509	.06480	.00002	.02082	.00228	.00532	.09833
Feb. 6	- Mar. 5	.00308	.03921	.00001	.01260	.00138	.00322	.05950
Mar. 6	- Apr. 5	.00214	.02723	.00001	.00875	.00096	.00224	.04133
Apr. 6	- May 6	.00184	.02339	.00001	.00751	.00082	.00192	.03549
May 7	- Jun. 5	.00141	.01799	.00001	.00578	.00063	.00148	.02730
Jun. 6	- Jul. 5	.00089	.01137	.00000	.00365	.00040	.00093	.01724
Jul. 6	- Aug. 5	.00018	.00234	.00000	.00075	.00008	.00019	.00354
Aug. 6	- Sep. 5	.00017	.00222	.00000	.00071	.00008	.00018	.00336
Sep. 6	- Oct. 7	.00023	.00294	.00000	.00094	.00010	.00024	.00445
Oct. 8	- Nov. 5	.00020	.00253	.00000	.00081	.00009	.00021	.00384
Nov. 6	- Dec. 5	.00026	.00332	.00000	.00107	.00012	.00027	.00504
Dec. 6, '91	- Jan. 6, '92	.00027	.00298	.00009	.00356	.00074	.00032	.00796
Jan. 7	- Feb. 5	.00117	.01310	.00038	.01564	.00327	.00140	.03496
Feb. 6	- Mar. 5	.00080	.00893	.00026	.01067	.00223	.00096	.02385
Mar. 6	- Apr. 6	.00089	.00998	.00029	.01191	.00249	.00107	.02663
Apr. 7	- May 5	.00043	.00484	.00014	.00578	.00121	.00052	.01292
May 6	- Jun. 5	.00056	.00630	.00018	.00752	.00157	.00067	.01680
Jun. 6	- Jul. 6	.00094	.01050	.00030	.01253	.00262	.00112	.02801
Jul. 7	- Aug. 5	.00101	.01135	.00033	.01355	.00283	.00121	.03028
Aug. 6	- Sep. 7	.00123	.01378	.00040	.01645	.00344	.00147	.03677
Sep. 8	- Oct. 5	.00119	.01334	.00038	.01593	.00333	.00143	.03560
Oct. 6	- Nov. 5	.00143	.01605	.00046	.01916	.00400	.00172	.04282
Nov. 6	- Dec. 7	.00149	.01669	.00048	.01993	.00416	.00178	.04453

(Continued)

**LL&E ROYALTY TRUST
2015 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)	Fort Worth Basin (Texas)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
Dec. 8, '92	- Jan. 5 '93	.00100	.01105	.00011	.01705	.00543	.00093	.03557
Jan. 6	- Feb. 5	.00081	.00892	.00009	.01377	.00438	.00075	.02872
Feb. 6	- Mar. 5	.00080	.00880	.00009	.01357	.00432	.00074	.02832
Mar. 6	- Apr. 5	.00070	.00775	.00008	.01195	.00381	.00065	.02494
Apr. 7	- May 5	.00066	.00723	.00007	.01115	.00355	.00061	.02327
May 6	- Jun. 8	.00054	.00593	.00006	.00914	.00291	.00050	.01908
Jun. 9	- Jul. 6	.00057	.00631	.00006	.00974	.00310	.00053	.02031
Jul. 7	- Aug. 5	.00048	.00529	.00005	.00816	.00260	.00045	.01703
Aug. 6	- Sep. 7	.00058	.00642	.00007	.00991	.00316	.00054	.02068
Sep. 8	- Oct. 5	.00072	.00796	.00008	.01228	.00391	.00067	.02562
Oct. 6	- Nov. 5	.00076	.00839	.00009	.01295	.00412	.00071	.02702
Nov. 6	- Dec. 6	.00068	.00749	.00008	.01155	.00368	.00063	.02411
Dec. 7, '93	- Jan. 5, '94	.00130	.01550	.00003	.00678	.00138	.00048	.02547
Jan. 6	- Feb. 7	.00129	.01535	.00003	.00671	.00136	.00047	.02521
Feb. 8	- Mar. 7	.00131	.01566	.00003	.00685	.00139	.00048	.02572
Mar. 8	- Apr. 5	.00138	.01644	.00003	.00719	.00146	.00051	.02701
Apr. 6	- May 5	.00144	.01717	.00004	.00751	.00153	.00053	.02822
May 6	- Jun. 6	.00166	.01976	.00004	.00864	.00176	.00061	.03247
Jun. 7	- Jul. 5	.00193	.02305	.00005	.01009	.00205	.00071	.03788
Jul. 6	- Aug. 5	.00189	.02254	.00005	.00986	.00200	.00069	.03703
Aug. 6	- Sep. 6	.00166	.01974	.00004	.00864	.00176	.00061	.03245
Sep. 7	- Oct. 5	.00122	.01460	.00003	.00639	.00130	.00045	.02399
Oct. 6	- Nov. 7	.00091	.01081	.00002	.00473	.00096	.00033	.01776
Nov. 8	- Dec. 5	.00093	.01107	.00002	.00484	.00098	.00034	.01818
Dec. 6, '94	- Jan. 5, '95	.00097	.01132	.00000	.00378	.00222	.00038	.01867
Jan. 6	- Feb. 6	.00094	.01100	.00000	.00367	.00216	.00037	.01814
Feb. 7	- Mar. 6	.00094	.01092	.00000	.00365	.00215	.00036	.01802
Mar. 7	- Apr. 5	.00129	.01501	.00000	.00501	.00295	.00050	.02476
Apr. 6	- May 5	.00162	.01885	.00000	.00629	.00370	.00063	.03109
May 6	- Jun. 5	.00173	.02017	.00000	.00673	.00396	.00067	.03326
Jun. 6	- Jul. 5	.00200	.02327	.00000	.00777	.00457	.00078	.03839
Jul. 6	- Aug. 7	.00181	.02106	.00000	.00703	.00414	.00070	.03474
Aug. 8	- Sep. 5	.00149	.01735	.00000	.00579	.00341	.00058	.02862
Sep. 6	- Oct. 5	.00143	.01664	.00000	.00556	.00327	.00056	.02746
Oct. 6	- Nov. 6	.00175	.02037	.00000	.00680	.00400	.00068	.03360
Nov. 7	- Dec. 5	.00241	.02808	.00000	.00937	.00552	.00094	.04632

(Continued)

**LL&E ROYALTY TRUST
2015 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)	Fort Worth Basin (Texas)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
Dec. 6, '95	- Jan. 5, '96	.00309	.03779	.00000	.00704	.00419	.00063	.05274
Jan. 6	- Feb. 5	.00379	.04638	.00000	.00864	.00514	.00077	.06472
Feb. 6	- Mar. 5	.00389	.04755	.00000	.00886	.00527	.00079	.06636
Mar. 6	- Apr. 5	.00363	.04441	.00000	.00828	.00493	.00074	.06199
Apr. 6	- May 6	.00356	.04356	.00000	.00812	.00483	.00073	.06080
May 7	- Jun. 5	.00339	.04145	.00000	.00772	.00460	.00069	.05785
Jun. 6	- Jul. 5	.00281	.03437	.00000	.00641	.00381	.00057	.04797
Jul. 6	- Aug. 5	.00238	.02918	.00000	.00544	.00324	.00049	.04073
Aug. 6	- Sep. 5	.00205	.02506	.00000	.00467	.00278	.00042	.03498
Sep. 6	- Oct. 7	.00210	.02574	.00000	.00480	.00285	.00043	.03592
Oct. 8	- Nov. 5	.00201	.02460	.00000	.00459	.00273	.00041	.03434
Nov. 6	- Dec. 5	.00214	.02618	.00000	.00488	.00290	.00044	.03654
Dec. 6, '96	- Jan. 6, '97	.00248	.03094	.00000	.00341	.00369	.00026	.04078
Jan. 7	- Feb. 5	.00335	.04188	.00000	.00462	.00500	.00035	.05520
Feb. 6	- Mar. 5	.00324	.04053	.00000	.00447	.00484	.00033	.05341
Mar. 6	- Apr. 7	.00257	.03208	.00000	.00354	.00383	.00026	.04228
Apr. 8	- May 5	.00132	.01654	.00000	.00182	.00197	.00014	.02179
May 6	- Jun. 5	.00115	.01433	.00000	.00158	.00171	.00012	.01889
Jun. 6	- Jul. 7	.00160	.01993	.00000	.00220	.00238	.00016	.02627
Jul. 8	- Aug. 5	.00170	.02122	.00000	.00234	.00253	.00018	.02797
Aug. 6	- Sep. 5	.00179	.02235	.00000	.00246	.00267	.00018	.02945
Sep. 6	- Oct. 6	.00193	.02413	.00000	.00266	.00288	.00020	.03180
Oct. 7	- Nov. 5	.00233	.02915	.00000	.00321	.00348	.00024	.03841
Nov. 6	- Dec. 5	.00292	.03648	.00000	.00402	.00435	.00030	.04807
Dec. 6, '97	- Jan. 5, '98	.00081	.01158	.00000	.02031	.00955	.00161	.04386
Jan. 6	- Feb. 5	.00064	.00914	.00000	.01604	.00754	.00127	.03463
Feb. 6	- Mar. 5	.00059	.00836	.00000	.01467	.00690	.00116	.03168
Mar. 6	- Apr. 6	.00060	.00858	.00000	.01505	.00708	.00119	.03250
Apr. 7	- May 5	.00061	.00863	.00000	.01515	.00712	.00120	.03271
May 6	- Jun. 5	.00050	.00709	.00000	.01244	.00585	.00098	.02686
Jun. 6	- Jul. 6	.00042	.00602	.00000	.01057	.00497	.00084	.02282
Jul. 7	- Aug. 5	.00041	.00578	.00000	.01015	.00477	.00080	.02191
Aug. 6	- Sep. 8	.00039	.00548	.00000	.00961	.00452	.00076	.02076
Sep. 9	- Oct. 5	.00025	.00351	.00000	.00615	.00289	.00049	.01329
Oct. 6	- Nov. 5	.00025	.00352	.00000	.00617	.00290	.00049	.01333
Nov. 6	- Dec. 7	.00032	.00450	.00000	.00789	.00371	.00062	.01704

(Continued)

**LL&E ROYALTY TRUST
2015 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		Jay	Jay	Fort Worth	South Pass	Offshore	Fee	
not		Field	Field	Basin	89	Louisiana	Lands	
on/after	later than	(Alabama)	(Florida)	(Texas)	(Federal)	(Federal)	(Louisiana)	Total
Dec. 8, '98	- Jan. 5, '99	.00122	.01497	.00000	.00185	.00102	.00015	.01921
Jan. 6	- Feb. 5	.00112	.01373	.00000	.00169	.00093	.00014	.01761
Feb. 6	- Mar. 5	.00074	.00915	.00000	.00113	.00062	.00009	.01173
Mar. 6	- Apr. 5	.00068	.00834	.00000	.00103	.00057	.00009	.01071
Apr. 6	- May 5	.00063	.00772	.00000	.00095	.00052	.00008	.00990
May 6	- Jun. 7	.00063	.00775	.00000	.00096	.00053	.00008	.00995
Jun. 8	- Jul. 6	.00049	.00603	.00000	.00074	.00041	.00006	.00773
Jul. 7	- Aug. 5	.00061	.00746	.00000	.00092	.00051	.00008	.00958
Aug. 6	- Sep. 7	.00082	.01002	.00000	.00124	.00068	.00010	.01286
Sep. 8	- Oct. 5	.00149	.01830	.00000	.00226	.00124	.00019	.02348
Oct. 6	- Nov. 5	.00250	.03071	.00000	.00379	.00208	.00032	.03940
Nov. 6	- Dec. 6	.00343	.04214	.00000	.00520	.00286	.00043	.05406
Dec. 7, '99	- Jan. 5, '00	.00309	.03839	.00000	.00509	.00336	.00013	.05006
Jan. 6	- Feb. 7	.00325	.04028	.00000	.00534	.00352	.00013	.05252
Feb. 8	- Mar. 6	.00374	.04637	.00000	.00615	.00405	.00016	.06047
Mar. 7	- Apr. 5	.00401	.04974	.00000	.00660	.00435	.00017	.06487
Apr. 6	- May 5	.00299	.03712	.00000	.00492	.00324	.00012	.04839
May 6	- Jun. 5	.00271	.03361	.00000	.00446	.00294	.00011	.04383
Jun. 6	- Jul. 5	.00300	.03717	.00000	.00493	.00325	.00012	.04847
Jul. 6	- Aug. 7	.00312	.03873	.00000	.00514	.00339	.00013	.05051
Aug. 8	- Sep. 5	.00309	.03827	.00000	.00508	.00335	.00013	.04992
Sep. 6	- Oct. 5	.00313	.03888	.00000	.00516	.00340	.00013	.05070
Oct. 6	- Nov. 6	.00327	.04062	.00000	.00539	.00355	.00014	.05297
Nov. 7	- Dec. 5	.00334	.04143	.00000	.00549	.00362	.00014	.05402
Dec. 6, '00	- Jan. 5, '01	.00381	.04716	.00000	.00272	.00363	.00013	.05745
Jan. 6	- Feb. 5	.00398	.04928	.00000	.00284	.00379	.00014	.06003
Feb. 6	- Mar. 5	.00349	.04313	.00000	.00249	.00332	.00012	.05255
Mar. 6	- Apr. 5	.00303	.03748	.00000	.00216	.00288	.00011	.04566
Apr. 6	- May 7	.00251	.03108	.00000	.00179	.00239	.00009	.03786
May 8	- Jun 5	.00282	.03486	.00000	.00201	.00268	.00010	.04247
Jun. 6	- Jul. 5	.00266	.03285	.00000	.00190	.00253	.00009	.04003
Jul. 6	- Aug. 6	.00220	.02718	.00000	.00157	.00209	.00008	.03312
Aug. 7	- Sep. 5	.00193	.02386	.00000	.00138	.00184	.00007	.02908
Sep. 6	- Oct. 5	.00151	.01867	.00000	.00108	.00144	.00005	.02275
Oct. 6	- Nov. 5	.00166	.02058	.00000	.00119	.00158	.00006	.02507
Nov. 6	- Dec. 5	.00142	.01761	.00000	.00102	.00135	.00005	.02145

(Continued)

**LL&E ROYALTY TRUST
2015 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)	Fort Worth Basin (Texas)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
Dec. 6, '01	- Jan. 7, '02	.00142	.01770	.00000	.00043	.00109	.00003	.02067
Jan. 8	- Feb. 5	.00095	.01182	.00000	.00029	.00073	.00002	.01381
Feb. 6	- Mar. 5	.00081	.01004	.00000	.00024	.00062	.00002	.01173
Mar. 6	- Apr. 5	.00044	.00547	.00000	.00013	.00034	.00001	.00639
Apr. 6	- May 6	.00053	.00664	.00000	.00016	.00041	.00001	.00775
May 7	- Jun. 5	.00080	.00994	.00000	.00024	.00061	.00002	.01161
Jun. 6	- Jul. 5	.00112	.01399	.00000	.00034	.00086	.00003	.01634
Jul. 6	- Aug. 5	.00138	.01722	.00000	.00042	.00106	.00003	.02011
Aug. 6	- Sep. 5	.00175	.02177	.00000	.00053	.00134	.00004	.02543
Sep. 6	- Oct. 4	.00177	.02205	.00000	.00053	.00136	.00004	.02575
Oct. 5	- Nov. 5	.00253	.03158	.00000	.00076	.00195	.00006	.03688
Nov. 6	- Dec. 5	.00292	.03648	.00000	.00088	.00225	.00007	.04260
Dec. 6, '02	- Jan. 6, '03	.00235	.02888	.00000	.00017	.00729	.00039	.03908
Jan. 7	- Feb. 5	.00195	.02405	.00000	.00014	.00607	.00033	.03254
Feb. 6	- Mar. 5	.00188	.02314	.00000	.00013	.00584	.00032	.03131
Mar. 6	- Apr. 4	.00218	.02679	.00000	.00016	.00676	.00037	.03626
Apr. 5	- May 5	.00167	.02056	.00000	.00012	.00519	.00028	.02782
May 6	- Jun. 5	.00184	.02266	.00000	.00013	.00572	.00031	.03066
Jun. 6	- Jul. 7	.00222	.02736	.00000	.00016	.00690	.00037	.03701
Jul. 8	- Aug. 5	.00276	.03401	.00000	.00020	.00858	.00046	.04601
Aug. 6	- Sep. 5	.00283	.03489	.00000	.00020	.00880	.00048	.04720
Sep. 6	- Oct. 6	.00242	.02979	.00000	.00017	.00752	.00041	.04031
Oct. 7	- Nov. 5	.00244	.03005	.00000	.00017	.00758	.00041	.04065
Nov. 6	- Dec. 5	.00206	.02538	.00000	.00015	.00640	.00035	.03434
Dec. 6, '03	- Jan. 5, '04	.00232	.02887	.00000	.00010	.00287	.00026	.03442
Jan. 6	- Feb. 5	.00282	.03515	.00000	.00013	.00350	.00032	.04192
Feb. 6	- Mar. 5	.00220	.02737	.00000	.00010	.00272	.00025	.03264
Mar. 6	- Apr. 5	.00198	.02468	.00000	.00009	.00245	.00022	.02942
Apr. 6	- May 5	.00164	.02038	.00000	.00007	.00203	.00019	.02431
May 6	- Jun. 7	.00168	.02096	.00000	.00008	.00208	.00019	.02499
Jun. 8	- Jul. 6	.00161	.02009	.00000	.00007	.00200	.00018	.02395
Jul. 7	- Aug. 5	.00152	.01887	.00000	.00007	.00188	.00017	.02251
Aug. 6	- Sep. 7	.00135	.01678	.00000	.00006	.00167	.00015	.02001
Sep. 8	- Oct. 5	.00107	.01333	.00000	.00005	.00133	.00012	.01590
Oct. 6	- Nov. 5	.00105	.01304	.00000	.00005	.00130	.00012	.01556
Nov. 6	- Dec. 6	.00092	.01147	.00000	.00004	.00114	.00010	.01367

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**LL&E ROYALTY TRUST
2015 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		Jay	Jay	Fort Worth	South Pass	Offshore	Fee	
on/after	not later than	Field (Alabama)	Field (Florida)	Basin (Texas)	89 (Federal)	Louisiana (Federal)	Lands (Louisiana)	Total
Dec. 7, '04	- Jan. 5, '05	.00090	.01122	.00000	.00009	.00196	.00007	.01424
Jan. 6	- Feb. 7	.00092	.01139	.00000	.00010	.00199	.00007	.01447
Feb. 8	- Mar. 7	.00083	.01034	.00000	.00009	.00181	.00007	.01314
Mar. 8	- Apr. 5	.00110	.01364	.00000	.00012	.00238	.00009	.01733
Apr. 6	- May 5	.00118	.01472	.00000	.00012	.00257	.00010	.01869
May 6	- Jun. 6	.00121	.01501	.00000	.00013	.00262	.00010	.01907
Jun. 7	- Jul. 5	.00091	.01137	.00000	.00010	.00198	.00007	.01443
Jul. 6	- Aug. 5	.00099	.01233	.00000	.00010	.00215	.00008	.01565
Aug. 6	- Sep. 6	.00110	.01364	.00000	.00012	.00238	.00009	.01733
Sep. 7	- Oct. 5	.00163	.02031	.00000	.00017	.00354	.00013	.02578
Oct. 6	- Nov. 7	.00117	.01450	.00000	.00012	.00253	.00009	.01841
Nov. 8	- Dec. 5	.00065	.00811	.00000	.00007	.00141	.00005	.01029
Dec. 6, '05	- Jan. 5, '06	.00084	.01045	.00000	.00000	.00000	.00008	.01137
Jan. 6	- Feb. 6	.00090	.01117	.00000	.00000	.00000	.00008	.01215
Feb. 7	- Mar. 6	.00084	.01046	.00000	.00000	.00000	.00008	.01138
Mar. 7	- Apr. 5	.00021	.00267	.00000	.00000	.00000	.00002	.00290
Apr. 6	- May 5	.00017	.00208	.00000	.00000	.00000	.00002	.00227
May 6	- Jun. 5	.00037	.00460	.00000	.00000	.00000	.00003	.00500
Jun. 6	- Jul. 5	.00099	.01235	.00000	.00000	.00000	.00009	.01343
Jul. 6	- Aug. 7	.00162	.02019	.00000	.00000	.00000	.00015	.02196
Aug. 8	- Sep. 5	.00233	.02894	.00000	.00000	.00001	.00021	.03149
Sep. 6	- Oct. 6	.00203	.02523	.00000	.00000	.00001	.00019	.02746
Oct. 7	- Nov. 6	.00148	.01843	.00000	.00000	.00000	.00014	.02005
Nov. 7	- Dec. 5	.00098	.01221	.00000	.00000	.00000	.00009	.01328
Dec. 6, '06	- Jan. 5, '07	.00098	.01195	.00000	.00007	.00000	.00049	.01349
Jan. 6	- Feb. 5	.00084	.01024	.00000	.00006	.00000	.00042	.01156
Feb. 6	- Mar. 5	.00092	.01118	.00000	.00007	.00000	.00046	.01263
Mar. 6	- Apr. 5	.00062	.00748	.00000	.00004	.00000	.00031	.00845
Apr. 6	- May 5	.00055	.00670	.00000	.00004	.00000	.00028	.00757
May 6	- Jun. 5	.00060	.00729	.00000	.00004	.00000	.00030	.00823
Jun. 6	- Jul. 5	.00036	.00443	.00000	.00003	.00000	.00018	.00500
Jul. 6	- Aug. 6	.00253	.03080	.00000	.00018	.00000	.00127	.03478
Aug. 7	- Sep. 5	.00250	.03039	.00000	.00018	.00000	.00125	.03432
Sep. 6	- Oct. 5	.00161	.01951	.00000	.00012	.00000	.00080	.02204
Oct. 6	- Nov. 5	.00014	.00169	.00000	.00001	.00000	.00007	.00191
Nov. 6	- Dec. 5	.00014	.00165	.00000	.00001	.00000	.00007	.00187

(Continued)

**LL&E ROYALTY TRUST
2015 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		Jay	Jay	Fort Worth	South Pass	Offshore	Fee	
on/after	not later than	Field (Alabama)	Field (Florida)	Basin (Texas)	89 (Federal)	Louisiana (Federal)	Lands (Louisiana)	Total
Dec. 6, '07	- Jan. 4, '08	.00012	.00090	.00000	.00002	.00000	.00003	.00107
Jan. 5	- Feb. 5	.00128	.00991	.00000	.00025	.00000	.00028	.01172
Feb. 6	- Mar. 5	.00118	.00918	.00000	.00023	.00000	.00026	.01085
Mar. 6	- Apr. 7	.00133	.01031	.00000	.00025	.00000	.00029	.01218
Apr. 8	- May 5	.00021	.00160	.00000	.00004	.00000	.00005	.00190
May 6	- Jun. 5	.00035	.00274	.00000	.00007	.00000	.00008	.00324
Jun. 6	- Jul. 7	.00022	.00174	.00000	.00004	.00000	.00005	.00205
Jul. 8	- Aug. 5	.00019	.00150	.00000	.00004	.00000	.00004	.00177
Aug. 6	- Sep. 5	.00020	.00158	.00000	.00004	.00000	.00005	.00187
Sep. 6	- Oct. 7	.00021	.00163	.00000	.00004	.00000	.00005	.00193
Oct. 8	- Nov. 5	.00263	.02036	.00000	.00050	.00000	.00058	.02407
Nov. 6	- Dec. 5	.00367	.02846	.00000	.00070	.00000	.00081	.03364
Dec 6, '08	- Jan. 5, '09	.00549	.04223	.00000	.00048	.00000	.00011	.04831
Jan. 6	- Feb. 5	.00200	.01542	.00000	.00018	.00000	.00004	.01764
Feb. 6	- Mar. 5	.00113	.00871	.00000	.00010	.00000	.00002	.00996
Mar. 6	- Apr. 6	.00053	.00408	.00000	.00005	.00000	.00001	.00467
Apr. 7	- May 5	.00015	.00112	.00000	.00001	.00000	.00000	.00128
May 6	- Jun. 5	.00044	.00338	.00000	.00004	.00000	.00001	.00387
Jun. 6	- Jul. 6	.00257	.01978	.00000	.00023	.00000	.00005	.02263
Jul. 7	- Aug. 5	.00247	.01905	.00000	.00022	.00000	.00005	.02179
Aug. 6	- Sep. 4	.00162	.01249	.00000	.00014	.00000	.00003	.01428
Sep. 5	- Oct. 5	.00011	.00082	.00000	.00001	.00000	.00000	.00094
Oct. 6	- Nov. 5	.00011	.00086	.00000	.00001	.00000	.00000	.00098
Nov. 6	- Dec. 4	.00011	.00085	.00000	.00001	.00000	.00000	.00097
Dec. 6, '09	- Jan. 5, '10	.00009	.00068	.00000	.00000	.00000	.00000	.00077
Jan. 6	- Feb. 5	.00005	.00037	.00000	.00000	.00000	.00000	.00042
Feb. 6	- Mar. 5	.00000	.00004	.00000	.00000	.00000	.00000	.00004
Mar. 6	- Apr. 5	.00116	.00892	.00000	.00000	.00000	.00000	.01008
Apr. 6	- May 5	.00117	.00903	.00000	.00000	.00000	.00000	.01020
May 6	- Jun. 7	.00118	.00911	.00000	.00000	.00000	.00000	.01029
Jun. 8	- Jul. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jul. 6	- Aug. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Aug. 6	- Sep. 6	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Sep. 7	- Oct. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Oct. 6	- Nov. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Nov. 6	- Dec. 6	.00000	.00000	.00000	.00000	.00000	.00000	.00000

(Continued)

**LL&E ROYALTY TRUST
2015 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		Jay	Jay	Fort Worth	South Pass	Offshore	Fee	
not		Field	Field	Basin	89	Louisiana	Lands	
on/after	later than	(Alabama)	(Florida)	(Texas)	(Federal)	(Federal)	(Louisiana)	Total
Dec. 6, '10	- Jan. 5, '11	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jan. 6	- Feb. 4	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Feb. 5	- Mar. 4	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Mar. 5	- Apr. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Apr. 6	- May 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
May 6	- Jun. 6	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 7	- Jul. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jul. 6	- Aug. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Aug. 6	- Sep. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Sep. 6	- Oct. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Oct. 6	- Nov. 4	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Nov. 5	- Dec. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Dec. 6, '11	- Jan. 5, '12	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jan. 6	- Feb. 6	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Feb. 7	- Mar. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Mar. 6	- Apr. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Apr. 6	- May 4	.00000	.00000	.00000	.00000	.00000	.00000	.00000
May. 5	- Jun. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 6	- Jul. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jul. 6	- Aug. 6	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Aug. 7	- Sep. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Sep. 6	- Oct. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Oct. 6	- Nov. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Nov. 6	- Dec. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Dec. 6, '12	- Jan. 4, '13	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jan. 5	- Feb. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Feb. 6	- Mar. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Mar. 6	- Apr. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Apr. 6	- May 6	.00000	.00000	.00000	.00000	.00000	.00000	.00000
May. 7	- Jun. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 6	- Jul. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jul. 6	- Aug. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Aug. 6	- Sep. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Sep. 6	- Oct. 4	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Oct. 5	- Nov. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Nov. 6	- Dec. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000

(Continued)

**LL&E ROYALTY TRUST
2015 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)	Fort Worth Basin (Texas)	South Pass 89 (Federal)	Offshore Louisiana (Federal)	Fee Lands (Louisiana)	Total
Dec 6, '13	- Jan. 6, '14	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jan. 7	- Feb. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Feb. 6	- Mar. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Mar. 6	- Apr. 4	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Apr. 5	- May 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
May. 6	- Jun. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 6	- Jul. 4	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jul. 5	- Aug. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Aug. 6	- Sep. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Sep. 6	- Oct. 6	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Oct. 7	- Nov. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Nov. 6	- Dec. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Dec 6, '14	- Jan. 5, '15	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jan. 6	- Feb. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Feb. 6	- Mar. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Mar. 6	- Apr. 6	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Apr. 7	- May 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
May. 6	- Jun. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 6	- Jul. 6	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jul. 7	- Aug. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Aug. 6	- Sep. 4	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Sep. 5	- Oct. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Oct. 6	- Nov. 5	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Nov. 6	- Dec. 4	.00000	.00000	.00000	.00000	.00000	.00000	.00000

(Continued)

**LL&E ROYALTY TRUST
2015 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	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)						
	not on/after later than							
Inception	Dec. 5, 1983	.04370	.55086	.02399	.14562	.19365	.04218	1.00000
Dec. 6, 1983	Dec. 5, 1984	.03802	.47932	.01348	.20844	.22165	.03909	1.00000
Dec. 6, 1984	Dec. 5, 1985	.03969	.50036	.01604	.16752	.22294	.05345	1.00000
Dec. 6, 1985	Dec. 5, 1986	.03737	.47103	.00932	.28072	.14405	.05751	1.00000
Dec. 6, 1986	Dec. 7, 1987	.00808	.10183	.00294	.49355	.24261	.15099	1.00000
Dec. 8, 1987	Dec. 5, 1988	.02354	.30192	.00199	.39850	.18839	.08566	1.00000
Dec. 6, 1988	Dec. 5, 1989	.02387	.30568	.01376	.39114	.14490	.12065	1.00000
Dec. 6, 1989	Dec. 5, 1990	.03530	.45581	.00347	.32966	.09469	.08107	1.00000
Dec. 6, 1990	Dec. 5, 1991	.05178	.65896	.00024	.21171	.02317	.05414	1.00000
Dec. 6, 1991	Dec. 7, 1992	.03345	.37476	.01077	.44746	.09349	.04007	1.00000
Dec. 8, 1992	Dec. 6, 1993	.02817	.31062	.00317	.47916	.15264	.02624	1.00000
Dec. 7, 1993	Dec. 5, 1994	.05103	.60860	.00125	.26625	.05413	.01874	1.00000
Dec. 6, 1994	Dec. 5, 1995	.05202	.60625	.00000	.20240	.11911	.02022	1.00000
Dec. 6, 1995	Dec. 5, 1996	.05856	.71650	.00000	.13353	.07947	.01194	1.00000
Dec. 6, 1996	Dec. 5, 1997	.06074	.75879	.00000	.08366	.09055	.00626	1.00000
Dec. 6, 1997	Dec. 7, 1998	.01855	.26396	.00000	.46312	.21777	.03660	1.00000
Dec. 8, 1998	Dec. 6, 1999	.06345	.77947	.00000	.09621	.05285	.00802	1.00000
Dec. 7, 1999	Dec. 5, 2000	.06182	.76687	.00000	.10170	.06704	.00257	1.00000
Dec. 6, 2000	Dec. 5, 2001	.06636	.82082	.00000	.04736	.06316	.00230	1.00000
Dec. 6, 2001	Dec. 5, 2002	.06866	.85626	.00000	.02067	.05285	.00156	1.00000
Dec. 6, 2002	Dec. 5, 2003	.06002	.73909	.00000	.00430	.18649	.01010	1.00000
Dec. 6, 2003	Dec. 6, 2004	.06737	.83858	.00000	.00301	.08341	.00763	1.00000
Dec. 7, 2004	Dec. 5, 2005	.06326	.78754	.00000	.00667	.13743	.00510	1.00000
Dec. 6, 2005	Dec. 5, 2006	.07390	.91912	.00000	.00000	.00022	.00676	1.00000
Dec. 6, 2006	Dec. 5, 2007	.07286	.88538	.00000	.00525	.00000	.03651	1.00000
Dec. 6, 2007	Dec. 5, 2008	.10907	.84587	.00000	.02092	.00000	.02414	1.00000
Dec. 6, 2008	Dec. 4, 2009	.11356	.87427	.00000	.00998	.00000	.00219	1.00000
Dec. 5, 2009	Dec. 6, 2010	.11496	.88504	.00000	.00000	.00000	.00000	1.00000
Dec. 7, 2010	Dec. 5, 2011	.09184	.70702	.00000	.05485	.14629	.00000	1.00000
Dec. 6, 2011	Dec. 5, 2012	.09807	.75502	.00000	.09899	.04792	.00000	1.00000
Dec. 6, 2012	Dec. 5, 2013	.09807	.75502	.00000	.09899	.04792	.00000	1.00000
Dec. 6, 2013	Dec. 5, 2014	.09807	.75502	.00000	.09899	.04792	.00000	1.00000
Dec. 6, 2014	Dec. 4, 2015	.08951	.68910	.00000	.14918	.07222	.00000	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
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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
2015 TAX INFORMATION**

**TABLE VIII
2015 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 2015 distribution was received												
	2015												
	<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	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000
Jay Field (Florida)	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000
South Pass 89 (Federal Only)	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000
Offshore LA (Federal Only)	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000

**TABLE IX
2015 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 2015 distribution was received												
	2015												
	<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)	(\$0.00001)	(\$0.00052)	(\$0.00004)	\$0.00000	(\$0.00018)	(\$0.00006)	(\$0.00013)	\$0.00000	(\$0.00039)	\$0.00000	(\$0.00001)	\$0.00000	(\$0.00134)
Jay Field (Florida)	(\$0.00011)	(\$0.00398)	(\$0.00034)	\$0.00000	(\$0.00135)	(\$0.00049)	(\$0.00099)	\$0.00000	(\$0.00300)	\$0.00000	(\$0.00005)	(\$0.00001)	(\$0.01032)
South Pass 89 (Federal Only)	(\$0.00001)	(\$0.00052)	(\$0.00004)	\$0.00000	(\$0.00018)	(\$0.00006)	(\$0.00013)	\$0.00000	(\$0.00039)	\$0.00000	(\$0.00001)	\$0.00000	(\$0.00134)
Offshore LA (Federal Only)	(\$0.00001)	(\$0.00025)	(\$0.00002)	\$0.00000	(\$0.00009)	(\$0.00003)	(\$0.00006)	\$0.00000	(\$0.00019)	\$0.00000	\$0.00000	\$0.00000	(\$0.00065)

**LL&E ROYALTY TRUST
2015 TAX INFORMATION**

TABLE X

**2015 COST DEPLETION RATES
JAY FIELD (ALABAMA)
(Cumulative)**

For Unit <u>acquired of record</u> not		Month in which last 2015 distribution was received 2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Inception	- Jan. 5, '15	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jan. 6	- Feb. 5		.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Feb. 6	- Mar. 5			.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Mar. 6	- Apr. 6				.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Apr. 7	- May 5					.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
May. 6	- Jun. 5						.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 6	- Jul. 6							.00000	.00000	.00000	.00000	.00000	.00000
Jul. 7	- Aug. 5								.00000	.00000	.00000	.00000	.00000
Aug. 6	- Sep. 4									.00000	.00000	.00000	.00000
Sep. 5	- Oct. 5										.00000	.00000	.00000
Oct. 6	- Nov. 5											.00000	.00000
Nov. 6	- Dec. 4												.00000

TABLE XI

**2015 COST DEPLETION RATES
JAY FIELD (FLORIDA)
(Cumulative)**

For Unit <u>acquired of record</u> not		Month in which last 2015 distribution was received 2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Inception	- Jan. 5, '15	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jan. 6	- Feb. 5		.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Feb. 6	- Mar. 5			.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Mar. 6	- Apr. 6				.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Apr. 7	- May 5					.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
May. 6	- Jun. 5						.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 6	- Jul. 6							.00000	.00000	.00000	.00000	.00000	.00000
Jul. 7	- Aug. 5								.00000	.00000	.00000	.00000	.00000
Aug. 6	- Sep. 4									.00000	.00000	.00000	.00000
Sep. 5	- Oct. 5										.00000	.00000	.00000
Oct. 6	- Nov. 5											.00000	.00000
Nov. 6	- Dec. 4												.00000

**LL&E ROYALTY TRUST
2015 TAX INFORMATION**

TABLE XII

**2015 COST DEPLETION RATES
SOUTH PASS 89 (FEDERAL ONLY)
(Cumulative)**

For Unit acquired of record not		Month in which last 2015 distribution was received 2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Inception	- Jan. 5, '15	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jan. 6	- Feb. 5		.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Feb. 6	- Mar. 5			.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Mar. 6	- Apr. 6				.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Apr. 7	- May 5					.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
May. 6	- Jun. 5						.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 6	- Jul. 6							.00000	.00000	.00000	.00000	.00000	.00000
Jul. 7	- Aug. 5								.00000	.00000	.00000	.00000	.00000
Aug. 6	- Sep. 4									.00000	.00000	.00000	.00000
Sep. 5	- Oct. 5										.00000	.00000	.00000
Oct. 6	- Nov. 5											.00000	.00000
Nov. 6	- Dec. 4												.00000

TABLE XIII

**2015 COST DEPLETION RATES
OFFSHORE LOUISIANA (FEDERAL ONLY)
(Cumulative)**

For Unit acquired of record not		Month in which last 2015 distribution was received 2015											
<u>on/after</u>	<u>later than</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Inception	- Jan. 5, '15	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jan. 6	- Feb. 5		.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Feb. 6	- Mar. 5			.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Mar. 6	- Apr. 6				.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Apr. 7	- May 5					.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
May. 6	- Jun. 5						.00000	.00000	.00000	.00000	.00000	.00000	.00000
Jun. 6	- Jul. 6							.00000	.00000	.00000	.00000	.00000	.00000
Jul. 7	- Aug. 5								.00000	.00000	.00000	.00000	.00000
Aug. 6	- Sep. 4									.00000	.00000	.00000	.00000
Sep. 5	- Oct. 5										.00000	.00000	.00000
Oct. 6	- Nov. 5											.00000	.00000
Nov. 6	- Dec. 4												.00000

