

Torch Energy Royalty Trust

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Attn: Corporate Trust Administration
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May 6, 2009

2008 INCOME TAX INFORMATION

TO UNITHOLDERS:

The following information is applicable to each Unitholder of Torch Energy Royalty Trust (hereinafter the "Trust") with respect to his, her or its Federal income tax return:

- I. Royalty Income
- II. Administration Expense
- III. Interest Income
- IV. Cost Depletion

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Please read the following information, instructions and important note regarding the 2008 Income Tax Calculations carefully. Unitholders with questions regarding the Torch Energy Royalty Trust or the tax information provided herein should contact Investor Relations 1 (800) 536-7433.

Torch Energy Royalty Trust

By Wilmington Trust Company, not in its individual capacity but
solely as Trustee of the Trust

Year-End Summary of Federal & State Income, Deductions and Credits Per Unit

(For the Year Ended December 31, 2008)

Taxpayer's ID No. 74-6411424
Tax Shelter Registration No. 93334000408
Grantor Trust

See Discussion of Federal and State Income, and Deductions Per Unit

NOTE: Partial year unitholders should use tables on pages 11-13

SECTION I

INCOME AND EXPENSE INFORMATION PER UNIT

<u>Source</u>	(a) <u>Royalty Income</u>	(b) <u>Administration Expenses</u>	(c) <u>Interest Income</u>	Trust Income Per Unit (a - b + c)
Robinson's Bend Field, Alabama.....	\$0.000000	\$0.000000	\$0.000000	\$0.000000
Chalkley Field, Louisiana.....	\$0.505513	\$0.187185	\$0.002983	\$0.321311
Texas Fields.....	\$0.242409	\$0.074398	\$0.001358	\$0.169369
TOTAL.....	<u>\$0.747922</u>	<u>\$0.261583</u>	<u>\$0.004341</u>	<u>\$0.490680</u>

SECTION II

COST DEPLETION FACTORS PER UNIT

(The following factors should be applied to your cost basis. Please see pages 8, 10, and 11-22 for further reporting instructions.)

<u>Source</u>	1993 and 1994 <u>Acquisitions</u>	1995 <u>Acquisitions</u>	1996 <u>Acquisitions</u>	1997 <u>Acquisitions</u>	1998 <u>Acquisitions</u>
Robinson's Bend Field, Alabama.....	0.000000	0.000000	0.000000	0.000000	0.000000
Chalkley Field, Louisiana.....	0.134716	0.145229	0.137811	0.143788	0.144413
Texas Fields.....	0.047516	0.048283	0.051621	0.047073	0.045442
TOTAL.....	<u>0.182232</u>	<u>0.193512</u>	<u>0.189432</u>	<u>0.190861</u>	<u>0.189855</u>

<u>Source</u>	1999 <u>Acquisitions</u>	2000 <u>Acquisitions</u>	2001 <u>Acquisitions</u>	2002 <u>Acquisitions</u>	2003 <u>Acquisitions</u>
Robinson's Bend Field, Alabama.....	0.000000	0.000000	0.000000	0.000000	0.000000
Chalkley Field, Louisiana.....	0.145637	0.111787	0.158948	0.156665	0.187607
Texas Fields.....	0.049454	0.061159	0.046747	0.070965	0.054041
TOTAL.....	<u>0.195091</u>	<u>0.172946</u>	<u>0.205695</u>	<u>0.227630</u>	<u>0.241648</u>

<u>Source</u>	2004 <u>Acquisitions</u>	2005 <u>Acquisitions</u>	2006 <u>Acquisitions</u>	2007 <u>Acquisitions</u>	2008 <u>Acquisitions</u>
Robinson's Bend Field, Alabama.....	0.000000	0.000000	0.000000	0.000000	0.000000
Chalkley Field, Louisiana.....	0.178661	0.151261	0.111906	0.145114	0.161814
Texas Fields.....	0.065695	0.085050	0.109735	0.089393	0.077594
TOTAL.....	<u>0.244356</u>	<u>0.236311</u>	<u>0.221641</u>	<u>0.234507</u>	<u>0.239408</u>

IMPORTANT NOTE REGARDING 2008 INCOME TAX CALCULATIONS

THE UNITHOLDERS ARE URGED TO READ THE FILINGS BY THE TRUST WITH THE SECURITIES AND EXCHANGE COMMISSION (“SEC”) CAREFULLY AND IN THEIR ENTIRETY.

A UNITHOLDER SHOULD CONSULT HIS OR HER OWN TAX ADVISOR REGARDING ALL TAX COMPLIANCE MATTERS RELATING TO THE TRUST.

Cautionary Statement on Risks Associated with the Trust’s Forward-Looking Statements.

These materials contains forward-looking statements, as defined in Section 27A of the Securities Act of 1933 (the “Securities Act”) and Section 21E of the Securities Exchange Act of 1934 (the “Exchange Act”), by the Trust that are subject to risks and uncertainties. The words “believes,” “expects,” “anticipates,” “intends,” “plans,” “estimates,” “may,” “should,” “could,” and similar expressions are intended to identify such statements. Forward-looking statements are not guarantees of future performance and are to be interpreted only as of the date on which they are made. The Trust undertakes no obligation to update or revise any forward-looking statement except as required by law.

Discussion of Federal and State Income and Expenses per Unit

THE INSTRUCTIONS CONTAINED IN THIS BOOKLET ARE DESIGNED TO ASSIST UNITHOLDERS WHO ARE U.S. CITIZENS IN COMPLYING WITH THEIR FEDERAL AND STATE INCOME TAX REPORTING REQUIREMENTS BASED ON THE TREATMENT OF THE TRUST AS A GRANTOR TRUST AND SHOULD NOT BE CONSTRUED AS TAX ADVICE TO ANY SPECIFIC UNITHOLDER. TO ENSURE COMPLIANCE WITH IRS REQUIREMENTS, THE INFORMATION CONTAINED HEREIN IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED, FOR (i) THE PURPOSE OF AVOIDING ANY TAX PENALTIES UNDER THE INTERNAL REVENUE CODE OR IMPOSED BY THE IRS, OR (ii) THE PROMOTION, MARKETING OR RECOMMENDATION OF THE TRUST OR AN INVESTMENT THEREIN. TO THE EXTENT THAT A STATE TAXING AUTHORITY HAS ADOPTED RULES SIMILAR TO THE RELEVANT PROVISIONS AND IRS REQUIREMENTS, USE OF THE INFORMATION CONTAINED HEREIN IS SIMILARLY LIMITED. A UNITHOLDER SHOULD CONSULT HIS, HER OR ITS OWN INDEPENDENT TAX ADVISOR REGARDING ALL TAX COMPLIANCE MATTERS RELATING TO THE TRUST.

I FEDERAL INCOME TAX INFORMATION

Note: All Section references are to "Year-End Summary of Federal & State Income, Deductions and Credits Per Unit" found on page one of this booklet.

1. Reporting of Income and Deductions.

(a) *Direct Ownership Reporting.* The Trust believes it should be treated as a Grantor Trust for Federal income tax purposes. See Section III - Certain Tax Matters. Each Unitholder of the Trust is taxable on his per Unit share of the income and expenses of the Trust as if he were the direct owner of a pro rata share of the Trust's income and assets. The Unitholders' share of taxable income is not directly related to the amount of distributions received from the Trust. Each Unitholder's share of the Trust's income for the tax year may exceed or be less than the Trust distributions received by the Unitholder in such year.

(b) *Taxable Year.* The taxable year for reporting a Unitholder's share of the Trust's income and expense is controlled by his taxable year and his method of accounting. Individuals and some businesses are cash basis, calendar year taxpayers. Therefore, most Unitholders will report their pro rata share of income and expense of the Trust during their tax year. The information provided in this booklet assumes the Unitholder is a cash basis calendar year taxpayer.

Schedule B has been prepared for each quarter during the year. This will enable the Unitholder who purchased units during 2008 to develop his own tax data by computing the relevant information for each quarter the Unitholder owned his Units during his taxable year. For the convenience of Unitholders who report on the calendar year and who have owned the same number of Units throughout all four record/ownership dates in 2008, page one is attached and may be used in place of Schedule B.

(c) *Trust Income and Deductions.* The Trust holds three net profits interests in oil and gas properties known as the Torch Energy Royalty Trust Net Profits Interests (the "NPI's"), one for each state in which the underlying properties are located. The NPI's are as follows: Robinson's Bend Field in Alabama, Chalkley Field in Louisiana, and the Austin Chalk and Cotton Valley Fields in Texas. The Trust also has net interests in certain Infill wells on the same properties. The net profits payments due to the Trust with respect to these interests are

taxed as Royalty Income. Administrative expense reduces the Royalty income to the Unitholder. The income to Unitholders consist of Royalty Income less Administrative Expenses plus Interest income.

(i) **Royalty Income** is computed quarterly based on sales of oil and gas produced in the preceding quarter less the direct costs and expenses. The amount of Royalty Income received by the Trust from the properties during the period covered is reported in Column (a) of Section I, page one.

(ii) **Administration Expenses** include expenditures such as administration fees paid to the trustee and Torch Energy Advisors Incorporated, engineering fees for preparation of the reserve reports, audit, legal, tax consulting fees, printing costs, and other expenses related to the administration of the Trust. The amount allocated to the period covered is reported in Column (b) of Section I, page one.

(iii) **Interest income** earned by the Trust during the period covered is reported in Column (c) of Section I, page one.

(iv) **Nonconventional fuel source tax credits** under Internal Revenue Code ("IRC") Section 29 are no longer generated by Trust activities. This credit expired Dec. 31, 2002. As of January 1, 2003 credits under Section 29 are no longer available to producers of natural gas.

(d) *Unit Multiplication.* Because each schedule reflects only results on a per Unit basis, it will be necessary to multiply the Royalty Income, the Interest Income, and Administration Expenses shown on page one, Section I by the number of Units owned by a Unitholder during the applicable period to obtain the amount to be reported on his or her tax return. Income, expenses (other than depletion), and credits may be computed directly from the appropriate schedules. Depletion per Unit must be computed as provided in paragraph 2(b), page five.

(e) *Individual Taxpayers.* For Unitholders who hold the Units as an investment and who file Form 1040, it is suggested that the items of income and deduction computed from the appropriate schedules be reported in the following manner:

Item	Form 1040
Royalty Income	Line 4, Part I, Schedule E
Administration Expenses	Line 18, Part I, Schedule E
Depletion	Line 20, Part I, Schedule E
Interest Income	Line 1, Part I, Schedule B

On pages twenty-three to twenty-four we have reproduced Schedules E and B showing the specific location of each item of income and expense listed above. These pages are entitled "Sample Tax Form Schedules E and B." The sample tax forms have been completed based on the example in the Supplemental Tax Tables and Worksheet section, page nine.

For Unitholders who acquired or sold Units during 2008, Tables I through III on Schedule B are enclosed to assist in the computation of Royalty Income, Administration Expenses, and Interest Income. These tables will work for both calendar year and fiscal year Unitholders.

(f) *Nominee Reporting.* Nominees and brokers should report the distributions from the Trust as royalty income on Form 1099-MISC.

(g) *Form 1099 Reporting.* The Trust provided Form 1099 reports for 2008 to the registered Unitholders. This information on Form 1099 was provided in response to Regulation Section 1.671-5 of the Tax Code which provides reporting rules for widely held fixed investment trusts.

2. Allowance for Depletion.

Unitholders are allowed a deduction for depletion of the oil and gas reserves in the underlying properties subject to the Trust's Interests. Each Unitholder's allowable depletion is the greater of cost depletion or percentage depletion with respect to the Royalty Income.

(a) *Percentage Depletion.* Subject to certain rules, percentage depletion is allowed on proven properties acquired after October 11, 1990. The Unitholder is allowed to compute both percentage depletion and cost depletion from each property, and claim the larger amount as a deduction on his or her income tax return. **The Trust and its tax advisors have not estimated percentage depletion for January through December 2008 to determine whether cost depletion will exceed percentage depletion for Unitholders. The Trust does not provide percentage depletion factors for this purpose.**

(b) *Cost Depletion.* To compute cost depletion, each Unitholder should multiply his or her adjusted basis in their Units by the appropriate factor for the year the Units were purchased. For Units held throughout all four record/ownership dates in 2008, the cost depletion rates reflected in the respective columns of page 1, Section II may be used. For Units purchased or sold during 2008, Tables IV through XVIII of Schedule B should be used. These factors were obtained by dividing Royalty Income during the period by the estimated value of the reserves at the beginning of the year. For purposes of calculating Federal taxable income, cost depletion must be calculated separately for each property. A Unitholder's basis in each property is determined by apportioning his basis in the Units among the properties in proportion to the relative fair market value of each, on the date the Units were acquired. For the convenience of Unitholders, the table's cost depletion factor for each property incorporates this basis allocation. The Trust re-determines the relative values of the properties and the basis allocation factor each year for the benefit of Unitholders.

A Cost Depletion Worksheet is enclosed to assist Unitholders in computing their cost depletion deduction. The Specific Instructions for Cost Depletion Worksheet explain certain aspects of the depletion calculation.

3. Other tax considerations.

(a) *Adjustments to Basis.* Each Unitholder must reduce his tax basis in his Units by the amount of depletion allowable with respect to such Units and, if applicable, by the Basis Recovery Amount. For Unitholders of record on March 1, 1994, a portion of the first cash distribution resulted from payments to the Trust arising from production sold prior to the closing of the transfer to the Trust. This portion was not income of the Trust but rather a reduction in the purchase price of the Units and, therefore, a reduction of the basis of all Unitholders of record on March 1, 1994, (the "Basis Recovery Amount" which is equivalent to \$.624423 per Unit).

(b) *Federal Income Tax Reporting of Units Sold.* The sale, exchange or other disposition of a Unit is a taxable transaction for Federal income tax purposes. Gain or loss is computed under the usual tax principles as the difference between the selling price and the adjusted basis of a Unit. The adjusted basis in a Unit is the original cost or other basis of the Unit reduced (but not below zero) by any depletion or Basis Recovery Amount as indicated in item (a) above. Upon disposition of such Unit, a portion of the gain (if any) will be treated as ordinary income to the extent of the depletion which reduced the adjusted basis of such Unit. Unitholders should consult their tax advisors for further information.

(c) *Portfolio Income*. Royalty Income is generally considered portfolio income under the passive loss rules. Therefore, the Unitholder should not consider the taxable income from the Trust to be passive income in determining net passive income or loss. Unitholders should consult their tax advisors for further information.

II STATE INCOME TAX RETURNS

All income and expenses from the Trust are from sources within Alabama, Louisiana, and Texas. Depending upon a Unitholder's specific circumstances, the income of the Trust may be subject to Alabama and Louisiana income tax. Additionally, certain Unitholders may be subject to the earned surplus portion of the Texas franchise tax, or the Texas gross margin tax. **UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS REGARDING STATE INCOME TAX FILING REQUIREMENTS.**

III CERTAIN TAX MATTERS

An opinion from counsel was received in connection with the offer and sale to the public of the Units that for Federal income tax purposes (i) the Trust will be treated as a Grantor Trust, (ii) the income from the properties will be treated as oil and gas royalty income taxable to the Unitholders as if amounts owed or paid to the Trust were owed or paid directly to the Unitholders pro rata, and (iii) each Unitholder will be entitled to depletion deductions equal to the greater of cost depletion or (under certain circumstances) percentage depletion. The opinion is not binding on the Internal Revenue Service. In recent years, the IRS has issued private letter rulings and technical advice memoranda indicating that royalty trusts similar to the Trust are taxable as grantor trusts. However, no rulings have been issued to the Trust and private letter rulings issued to other taxpayers do not bind the IRS in connection with the Trust. Hence, the Trust can provide no assurance that the IRS will not challenge such opinion.

IV TRUST TERMINATION

As previously disclosed on current Report Form 8-K filed on January 31, 2008, the Trust received the affirmative vote of the Unitholders of more than 66 2/3% of the outstanding units to terminate the Trust at the meeting of Unitholders held January 29, 2008. Pursuant to the Trust Agreement of the Trust, the "Termination Date" of the Trust is January 29, 2008.

Upon termination of the Trust, among other things, the Trustee is required to sell the Net Profits Interests. Specifically, pursuant to Section 9.03(e) of the Trust Agreement if the property of the Trust Estate (as defined in the Trust Agreement) has not been sold prior to the end of one calendar year following the termination date, the Trustee must cause such assets to be sold at public auction. As the Trust was terminated by a vote of the Unitholders on the Termination Date, the Trustee anticipates it will continue to consult with the Trust's and Trustee's financial and legal advisors in preparing the sales process and obtaining the necessary information required for disclosure regarding the Units to carry out the sale requirement under Section 9.03(e).

No assurances can be given that the Trustee will be able to sell the Net Profits Interests, or the amount that will be distributed to Unitholders following such a sale. Such distributions could be below the market value of the Units. The Trust can give no assurances of the effect of the results of the affirmative vote to terminate the Trust by the Unitholders on the continued listing of the Units on the New York Stock Exchange (NYSE) or any other national quotation system.

The vote to terminate the Trust in 2008 has no effect on the Unitholders' requirement to report income and expenses for the year, even though cash may not have been distributed as in prior years. The income and expenses of the Trust are still treated as the income and expense of the Unitholder directly.

The Trust has also previously disclosed information regarding the termination of the Trust, the derivative litigation, arbitration and other information regarding the Trust on its Annual Report on Form 10-K filed with the SEC on December 31, 2008 and its Current Reports on Form 8-K filed with the SEC on February 18, 2009, October 22, 2008, July 22, 2008, June 3, 2008, April 21, 2008, April 7, 2008, February 22, 2008, February 11, 2008, January 31, 2008, January 28, 2008, January 25, 2008 and December 21, 2007 and on Schedule 14C filed with the SEC on January 7, 2008 (Definitive Information Statement pursuant to Section 14(c) of the Securities Exchange Act of 1934). The Unitholders are urged to read the above mentioned and all other filings by the Trust with the SEC carefully and in their entirety.

**Instructions for Use of Supplemental Tax Tables
and Cost Depletion Worksheet
For Part-Year and Non-Calendar Year Unitholders**

For purposes of computing Federal income and expenses (excluding cost depletion) Tables I through III on Schedule B should be used. Unitholders subject to state income tax, who did not own Units the full calendar year, should use Schedules B-1 through B-3 for state information. Unitholders who have held Units the entire year may use the “Year-End Summary of Federal and State Income, Deductions and Credits Per Unit” on page one.

The tables represent the per Unit share of income, expenses. The appropriate factor to use from each table is determined by going down the left-hand column to the first date the Units were held and across the page to the column that corresponds to the last date prior to sale of the Unitholder’s interest.

Unitholders should multiply their number of Units by the appropriate factor to determine their exact income and expenses (excluding cost depletion). Cost depletion is calculated by multiplying the applicable cost depletion factor by the Unitholders adjusted basis in the Units (see “Specific Instructions for Cost Depletion Worksheet” below). **Unitholders must account separately for Units acquired on or before different record dates.** The amounts determined based on the Units held and the appropriate factor should be reported on the Unitholder’s tax return. See “Sample Tax Forms” beginning on page twenty-three for examples of where to report the information on a Federal income tax return.

Cost Depletion Worksheet

The calculation of your cost depletion is dependent not only on Table IV through XVIII, but also on the adjusted basis in your Units. Column references here are to the illustrated Cost Depletion Worksheet on page eight. The original basis (Col. 1.) of your Units must be determined from your records and generally will be the amount paid for the Units including broker's commissions or the fair market value of such Units on the date they were distributed. However, there could be other events that cause the original basis to be revised. For example, the original basis of Units passing through an estate will be changed to reflect the fair market value of the Units on date of death. As noted above, if a Unitholder acquired Units prior to the March 1, 1994 record date and held them after such record date, the original basis of the Units should be reduced by the Basis Recovery Amount attributable to those Units (Col. 2.). Original basis must also be reduced by depletion in prior years (Col. 3.). Please consult your tax adviser concerning your original basis.

When you dispose of your Units, you must reduce your basis in the Units for any depletion previously allowable on the Units. For this reason, you should keep accurate records of the amount of depletion reported for specific Units.

Example Federal and State Tax Calculation

The following is a brief example illustrating the computation of the income, expenses (excluding cost depletion):

A Unitholder acquires 700 Units on July 10, 2008, at \$7.50 per Unit for a total cost of \$5,250.00 (including all broker commissions). The Unitholder sells these Units on December 15, 2008. For these Units, the Unitholder was the holder of record for September 2 and December 1, and thus should calculate the income and expense attributable to the Units for those two record dates. Utilizing the first three tables on Schedule B (page eleven), the Unitholder should go down the left column to the third line (titled September 2, 2008) and across the page to the fourth column (titled December 1, 2008). The Unitholder should multiply the determined factor by his 700 Units to determine his share of the Trust's income and expenses, before cost depletion. The amounts for the example are summarized below.

Description	Table	Factor Per Unit		Units	Amount
Royalty Income	I	.385126	x	700	= 269.59
Administration Expenses	II	.228164	x	700	= 159.71
Interest Income	III	.003611	x	700	= 2.53

Since the Trust holds royalty interests and receives income that is attributable to Alabama, Louisiana and Texas, Unitholders may be obligated to file a return and may have a tax liability in states in addition to their state of residence. The tax information for these states is found in the same manner as the Federal amounts except using the state tables on pages fourteen through twenty-two. Unitholders should contact their tax advisors to determine their various state filing requirements.

For example, if you are required to file a return in Louisiana, the state factors for the example above would be found on the Louisiana tables (Schedule B-2) and the calculation would be as follows:

Description	Table	Factor Per Unit		Units	Amount
Royalty Income	I	.274030	x	700	= 191.82
Administration Expenses	II	.165955	x	700	= 116.17
Interest Income	III	.002514	x	700	= 1.76

2008 COST DEPLETION WORKSHEET

The following may help you calculate your cost depletion to be reported on your Federal income tax return.

A. Use the following formula to calculate your cost depletion for appropriate quarters corresponding to your investment:

	(2) 1994		(3)		(4)		(5)		(6)	
(1)	Basis Recovery (for 1993 & 1994 purchasers only*)	-	Accumulated Cost Depletion in Prior Years	=	Adjusted Basis (Col. 1 less Col. 2 & Col. 3)	x	Cost Depletion Factor (See Table on pages 11-13)	=	Current Cost Depletion	
_____	-	_____	-	_____	=	_____	x	_____	=	_____

B. The following is a hypothetical calculation of cost depletion for the example described on page seven, assuming the Unitholder held his or her Units in 2008 for part of the year and had no cost basis revisions.

	(2) 1994		(3)		(4)		(5)		(6)	
(1)	Basis Recovery (for 1993 & 1994 purchasers only*)	-	Accumulated Cost Depletion in Prior Years	=	Adjusted Basis (Col. 1 less Col. 2 & Col. 3)	x	Cost Depletion Factor (See Table on pages 11-13)	=	Current Cost Depletion	
\$5,250.00	-	\$0.00	-	\$0.00	=	\$5,250.00	x	.123277	=	\$ 647.20

*The Basis Recovery amount is .624423 per Unit (refer to page 5 explanation).

SCHEDULE B - Federal
Supplemental Tax Table for Calculations of Royalty Income, Administration
Expenses, Interest Income, and Cost Depletion
For the Year Ended December 31, 2008

Table I: Royalty Income

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.178797	0.362796	0.555283	0.747922
June 2, 2008		0.183999	0.376486	0.569125
September 2, 2008			0.192487	0.385126
December 1, 2008				0.192639

Table II: Administration Expenses

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.028799	0.033419	0.173797	0.261583
June 2, 2008		0.004620	0.144998	0.232784
September 2, 2008			0.140378	0.228164
December 1, 2008				0.087786

Table III: Interest Income

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000730	0.002131	0.004341
June 2, 2008		0.000730	0.002131	0.004341
September 2, 2008			0.001401	0.003611
December 1, 2008				0.002210

COST DEPLETION

Table IV: Cost Depletion for 1993 and 1994 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.043040	0.087429	0.135741	0.182232

Table V: Cost Depletion for 1995 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.045605	0.092658	0.144227	0.193512

Table VI: Cost Depletion for 1996 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.044841	0.091069	0.141018	0.189432

SCHEDULE B - Federal
Supplemental Tax Table for Calculations of Royalty Income, Administration
Expenses, Interest Income, and Cost Depletion
For the Year Ended December 31, 2008

Table VII: Cost Depletion for 1997 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.044955	0.091342	0.142272	0.190861

Table VIII: Cost Depletion for 1998 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.044655	0.090745	0.141576	0.189855

Table IX: Cost Depletion for 1999 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.046012	0.093479	0.145374	0.195091

Table X: Cost Depletion for 2000 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.041576	0.084319	0.128204	0.172946

Table XI: Cost Depletion for 2001 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.048268	0.098108	0.153484	0.205695

Table XII: Cost Depletion for 2002 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.054289	0.110182	0.169109	0.227630

Table XIII: Cost Depletion for 2003 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.056665	0.115182	0.180345	0.241648

SCHEDULE B - Federal
Supplemental Tax Table for Calculations of Royalty Income, Administration
Expenses, Interest Income, and Cost Depletion
For the Year Ended December 31, 2008

Table XIV: Cost Depletion for 2004 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.057802	0.117399	0.181939	0.244356

Table XV: Cost Depletion for 2005 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.056876	0.115337	0.175119	0.236311

Table XVI: Cost Depletion for 2006 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.054707	0.110688	0.163091	0.221641

Table XVII: Cost Depletion for 2007 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.056668	0.114874	0.173589	0.234507

Table XVIII: Cost Depletion for 2008 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.057233	0.116131	0.177745	0.239408
June 2, 2008		0.058898	0.120512	0.182175
September 2, 2008			0.061614	0.123277
December 1, 2008				0.061663

SCHEDULE B-1 - Alabama
Supplemental Tax Table for Calculations of Royalty Income, Administration
Expenses, Interest Income, and Cost Depletion
For the Year Ended December 31, 2008

Table I: Royalty Income

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000
June 2, 2008		0.000000	0.000000	0.000000
September 2, 2008			0.000000	0.000000
December 1, 2008				0.000000

Table II: Administration Expenses

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000
June 2, 2008		0.000000	0.000000	0.000000
September 2, 2008			0.000000	0.000000
December 1, 2008				0.000000

Table III: Interest Income

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000
June 2, 2008		0.000000	0.000000	0.000000
September 2, 2008			0.000000	0.000000
December 1, 2008				0.000000

Table IV: Cost Depletion for 1993 and 1994 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

Table V: Cost Depletion for 1995 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

Table VI: Cost Depletion for 1996 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

SCHEDULE B-1 - Alabama

Supplemental Tax Table for Calculations of Royalty Income, Administration Expenses, Interest Income, and Cost Depletion For the Year Ended December 31, 2008

Table VII: Cost Depletion for 1997 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

Table VIII: Cost Depletion for 1998 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

Table IX: Cost Depletion for 1999 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

Table X: Cost Depletion for 2000 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

Table XI: Cost Depletion for 2001 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

Table XII: Cost Depletion for 2002 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

Table XIII: Cost Depletion for 2003 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

SCHEDULE B-1 - Alabama
Supplemental Tax Table for Calculations of Royalty Income, Administration
Expenses, Interest Income, and Cost Depletion
For the Year Ended December 31, 2008

Table XIV: Cost Depletion for 2004 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

Table XV: Cost Depletion for 2005 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

Table XVI: Cost Depletion for 2006 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

Table XVII: Cost Depletion for 2007 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000

Table XVIII: Cost Depletion for 2008 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000000	0.000000	0.000000
June 2, 2008		0.000000	0.000000	0.000000
September 2, 2008			0.000000	0.000000
December 1, 2008				0.000000

SCHEDULE B-2 - Louisiana
Supplemental Tax Table for Calculations of Royalty Income, Administration
Expenses, Interest Income, and Cost Depletion
For the Year Ended December 31, 2008

Table I: Royalty Income

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.113406	0.231483	0.381635	0.505513
June 2, 2008		0.118077	0.268229	0.392107
September 2, 2008			0.150152	0.274030
December 1, 2008				0.123878

Table II: Administration Expenses

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.018265	0.021230	0.130734	0.187185
June 2, 2008		0.002965	0.112469	0.168920
September 2, 2008			0.109504	0.165955
December 1, 2008				0.056451

Table III: Interest Income

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000469	0.001562	0.002983
June 2, 2008		0.000469	0.001562	0.002983
September 2, 2008			0.001093	0.002514
December 1, 2008				0.001421

Table IV: Cost Depletion for 1993 and 1994 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.030222	0.061689	0.101703	0.134716

Table V: Cost Depletion for 1995 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.032580	0.066503	0.109640	0.145229

Table VI: Cost Depletion for 1996 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.030916	0.063106	0.104040	0.137811

SCHEDULE B-2 - Louisiana

Supplemental Tax Table for Calculations of Royalty Income, Administration Expenses, Interest Income, and Cost Depletion For the Year Ended December 31, 2008

Table VII: Cost Depletion for 1997 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.032257	0.065843	0.108552	0.143788

Table VIII: Cost Depletion for 1998 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.032397	0.066129	0.109024	0.144413

Table IX: Cost Depletion for 1999 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.032672	0.066690	0.109948	0.145637

Table X: Cost Depletion for 2000 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.025078	0.051189	0.084393	0.111787

Table XI: Cost Depletion for 2001 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.035658	0.072785	0.119997	0.158948

Table XII: Cost Depletion for 2002 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.035146	0.071740	0.118274	0.156665

Table XIII: Cost Depletion for 2003 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.042087	0.085908	0.141633	0.187607

SCHEDULE B-2 - Louisiana
Supplemental Tax Table for Calculations of Royalty Income, Administration
Expenses, Interest Income, and Cost Depletion
For the Year Ended December 31, 2008

Table XIV: Cost Depletion for 2004 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.040080	0.081812	0.134879	0.178661

Table XV: Cost Depletion for 2005 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.033933	0.069265	0.114194	0.151261

Table XVI: Cost Depletion for 2006 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.025105	0.051244	0.084483	0.111906

Table XVII: Cost Depletion for 2007 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.032554	0.066450	0.109553	0.145114

Table XVIII: Cost Depletion for 2008 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.036301	0.074098	0.122161	0.161814
June 2, 2008		0.037797	0.085860	0.125513
September 2, 2008			0.048063	0.087716
December 1, 2008				0.039653

SCHEDULE B-3 - Texas
Supplemental Tax Table for Calculations of Royalty Income, Administration
Expenses, Interest Income, and Cost Depletion
For the Year Ended December 31, 2008

Table I: Royalty Income

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.065391	0.131313	0.173648	0.242409
June 2, 2008		0.065922	0.108257	0.177018
September 2, 2008			0.042335	0.111096
December 1, 2008				0.068761

Table II: Administration Expenses

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.010534	0.012189	0.043063	0.074398
June 2, 2008		0.001655	0.032529	0.063864
September 2, 2008			0.030874	0.062209
December 1, 2008				0.031335

Table III: Interest Income

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.000000	0.000261	0.000569	0.001358
June 2, 2008		0.000261	0.000569	0.001358
September 2, 2008			0.000308	0.001097
December 1, 2008				0.000789

Table IV: Cost Depletion for 1993 and 1994 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.012818	0.025740	0.034038	0.047516

Table V: Cost Depletion for 1995 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.013025	0.026155	0.034587	0.048283

Table VI: Cost Depletion for 1996 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.013925	0.027963	0.036978	0.051621

SCHEDULE B-3 - Texas
Supplemental Tax Table for Calculations of Royalty Income, Administration
Expenses, Interest Income, and Cost Depletion
For the Year Ended December 31, 2008

Table VII: Cost Depletion for 1997 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.012698	0.025499	0.033720	0.047073

Table VIII: Cost Depletion for 1998 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.012258	0.024616	0.032552	0.045442

Table IX: Cost Depletion for 1999 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.013340	0.026789	0.035426	0.049454

Table X: Cost Depletion for 2000 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.016498	0.033130	0.043811	0.061159

Table XI: Cost Depletion for 2001 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.012610	0.025323	0.033487	0.046747

Table XII: Cost Depletion for 2002 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.019143	0.038442	0.050835	0.070965

Table XIII: Cost Depletion for 2003 Acquisitions

The earliest date on which Units were owned	The last period ending date on which Units were still owned			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.014578	0.029274	0.038712	0.054041

SCHEDULE B-3 - Texas
Supplemental Tax Table for Calculations of Royalty Income, Administration
Expenses, Interest Income, and Cost Depletion
For the Year Ended December 31, 2008

Table XIV: Cost Depletion for 2004 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.017722	0.035587	0.047060	0.065695

Table XV: Cost Depletion for 2005 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.022943	0.046072	0.060925	0.085050

Table XVI: Cost Depletion for 2006 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.029602	0.059444	0.078608	0.109735

Table XVII: Cost Depletion for 2007 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.024114	0.048424	0.064036	0.089393

Table XVIII: Cost Depletion for 2008 Acquisitions

The earliest date on which Units were owned	The last period ending date on which <u>Units were still owned</u>			
<u>Quarterly Record/Ownership Date:</u>	<u>Feb. 29, 2008</u>	<u>June 2, 2008</u>	<u>Sept. 2, 2008</u>	<u>Dec. 1, 2008</u>
February 29, 2008	0.020932	0.042033	0.055584	0.077594
June 2, 2008		0.021101	0.034652	0.056662
September 2, 2008			0.013551	0.035561
December 1, 2008				0.022010

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2008

Attachment Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

UNIT HOLDERS NAME

999-99-9999

Part I **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	TORCH ENERGY ROYALTY TRUST		• 14 days or	A	
B			• 10% of the total days rented at fair rental value?	B	
C			(See page E-3)	C	

Income:	Properties			Totals
	A	B	C	(Add columns A, B, and C.)
3 Rents received	3			3
4 Royalties received	4	269.59		4 270.00
Expenses:				
5 Advertising	5			
6 Auto and travel (see page E-4)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-5)	12			12
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Other (list) ▶ ADMINISTRATION	18	159.71		
19 Add lines 5 through 18	19	159.71		19 159.71
20 Depreciation expense or depletion (see page E-5)	20	647.20		20 647.20
21 Total expenses. Add lines 19 and 20	21	806.91		
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22	-537.32		
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23			
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			24 0.00
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.	25			25 ()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			26

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. **08**

**Part I
Interest**

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►
TORCH ENERGY ROYALTY TRUST

Amount	
1	2.53
2	2.53
3	
4	2.53

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►
Note. If line 4 is over \$1,500, you must complete Part III.

**Part II
Ordinary Dividends**

(See page B-1 and the instructions for Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer ►

Amount	
5	
6	

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . ►
Note. If line 6 is over \$1,500, you must complete Part III.

**Part III
Foreign Accounts and Trusts**

(See page B-2.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1,
b If "Yes," enter the name of the foreign country ►
8 During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

Yes	No

Torch Energy Royalty Trust

For more information, please contact:

**Wilmington Trust Company
Attn: Corporate Client Services
Rodney Square North
1100 North Market Street
Wilmington, Delaware 19890-0001**

www.torchroyalty.com