

Complaint Procedures for Accounting and Auditing Matters

Any employee of Linn Energy, LLC (the “Company”) as well as any other person may submit a complaint regarding accounting, internal accounting controls, or auditing matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Company's Audit Committee will oversee treatment of employee and third party concerns in this area.

In order to facilitate the reporting of complaints, the Company's Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters and (2) the confidential, anonymous submission by employees and third parties of concerns regarding questionable accounting or auditing matters (any such accounting, internal accounting controls, or auditing matter is hereafter referred to as an "Accounting Matter").

Receipt of Complaints

- Individuals with concerns regarding Accounting Matters may report their concerns to the General Counsel of the Company or to the Chairman of the Company's Audit Committee.
- Individuals may forward complaints on a confidential or anonymous basis by:
 - regular mail to General Counsel, Linn Energy, LLC, 600 Travis, Suite 5100, Houston, Texas 77002 or to Chairman of Linn Energy, LLC Audit Committee, c/o General Counsel, Linn Energy, LLC, 600 Travis, Suite 5100, Houston, Texas 77002 , in an envelope clearly marked "CONFIDENTIAL"; or
 - by calling the Company's toll-free, anonymous hotline number at (888) 475-8376.
- With regard to any mail addressed to the Chairman of the Audit Committee that is received by the General Counsel of the Company, the General Counsel will not open the mail, but will instead promptly forward the mail to the Chairman of the Audit Committee.

Scope of Matters Covered by These Procedures

These procedures relate to complaints relating to any Accounting Matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;

- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.

Treatment of Complaints

- Upon receipt of a complaint, the General Counsel or the Chairman of the Audit Committee, as the case may be, will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender. The Chairman of the Audit Committee will forward to the General Counsel a copy of each complaint received by the Chairman, provided that if the Chairman deems it appropriate, he may instead forward a complaint to outside counsel for the Company or to special counsel retained by the Audit Committee.
- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the General Counsel or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the maximum extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

- The General Counsel will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.

Revised and Adopted December 2007