

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer			
1 Issuer's name		2 Issuer's employer identification number (EIN)	
Linn Energy, Inc.		81-5366183	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Investor Relations	(281) 840-4000	ir@linnenergy.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
600 Travis, Suite 1400		Houston, TX 77002	
8 Date of action		9 Classification and description	
08/07/2018		Common Stock (Class A) - Linn Energy, Inc.	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
53601P304		LNGG - OTCQB	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On August 7, 2018, Linn Energy, Inc. (LINN Energy) distributed all of the outstanding shares of common stock of Riviera Resources, Inc. (Riviera) to the holders of LINN Energy's Class A common stock on a pro rata basis (the "distribution").
In the distribution, each holder of LINN Energy Class A common stock received one share of Riviera common stock for each share of Linn Energy Class A common stock held at 5:00 p.m., Eastern Time, on August 3, 2018.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The receipt of Riviera common stock by holders of LINN Energy common stock is expected to be taxable for U.S. federal income tax purposes. The shareholders basis in the Riviera common stock received should be equal to the fair market value of such stock.

LINN Energy currently estimates that 0.03895% of this distribution will be treated as dividend income. LINN Energy currently estimates that 99.96105% of this distribution will be treated as a nontaxable return of capital to the extent of a U.S. shareholder's tax basis. Any amount in excess of a U.S. shareholder's tax basis will be treated as a capital gain for U.S. tax purposes.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ U.S. Federal tax law is not clear as to the method of determining the fair market value of the common shares of Riviera. One approach is to use the average of the highest and lowest quoted trading prices on the OTC market for each share of Riviera on the first trading date on which Riviera shares traded on the OTC market after the distribution. Based on this approach, the fair market value of the Riviera common stock was \$22.3750 per share at the time of the distribution.

Pursuant to Internal Revenue Code sections 301(c) and 316(a), the taxability of LINN Energy's distribution is calculated based on the current and accumulated earnings and profits of LINN Energy.

LINN Energy's estimated fiscal year September 30, 2018 current and accumulated earnings and profits support LINN Energy's disclosure that 99.96105% of this distribution is estimated to be a nontaxable return of capital to the extent of the U.S. shareholder's tax basis. LINN Energy determines its annual earnings and profits under Internal Revenue Code section 312 and the regulations thereunder.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 301(c), 316(a), and 317(a).

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ Not applicable.

Multiple horizontal lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The distribution will be effective as of 5:00 p.m., Eastern Time, on August 7, 2018. Thus, the reportable year for the distribution for each stockholder is the taxable year of such stockholder that includes August 7, 2018.

Multiple horizontal lines for providing other necessary information for the adjustment.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ *Darren Schluter* Date ▶ 9-20-18
Print your name ▶ Darren Schluter Title ▶ Executive Vice President, Finance, Administration and Chief Accounting Officer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	