



NASDAQ:LINE
NASDAQ:LNCO

NEWS RELEASE

LinnCo LLC Announces the Final Tax Characteristics of 2012 Cash Distributions

HOUSTON, March 13, 2013 – LinnCo, LLC (NASDAQ: LNCO) announced today the final determination of the federal income tax characteristics of its 2012 cash distribution to holders of its Common Shares. The table below describes the distribution made by the Company in 2012 and the reporting of such payments on United States Internal Revenue Service (“IRS”) Form 1099-DIV. The Company is releasing this information to aid banks, brokerage firms, and institutional investors that are required to issue Form 1099s to their account holders.

LinnCo, LLC – Common Shares (CUSIP: 535782-10-6)

Record Date	Payment Date	Cash Distribution (per share)	Reported as Total Ordinary Dividends in Box 1a of Form 1099-DIV	Reported as Qualified Dividends in Box 1b of Form 1099-DIV	Reported as Nondividend Distributions in Box 3 of Form 1099-DIV
11/07/2012	11/15/2012	\$0.71	0%	0%	100%
Total 2012		\$0.71	0%	0%	100%

In accordance with IRS Code Section 6045B, the Company has posted its Corrected Form 8937, Report of Organizational Actions Affecting Basis of Securities, which can be found at <http://www.linncocom/about/tax-considerations.htm>. This form provides detailed information on the return of capital portion of the common share distributions.

Shareholders are encouraged to consult with their personal tax advisors as to their specific tax treatment of LinnCo, LLC cash distributions. For additional information, contact LinnCo’s Investor Relations Department.

ABOUT LINNCO

LinnCo was created to enhance LINN Energy’s ability to raise additional equity capital to execute on its acquisition and growth strategy. LinnCo is a Delaware limited liability company that has elected to be taxed as a corporation for United States federal income tax purposes, and accordingly its shareholders will receive a Form 1099 in respect of any dividends paid by LinnCo. LinnCo will have no assets or operations other than those related to its ownership of LINN units. More information about LinnCo is available at www.linncocom.

This press release includes “forward-looking statements.” All statements, other than statements of historical facts, included in this press release that address activities, events or developments that the company expects, believes or anticipates will or may occur in the future are forward-looking statements. These statements include, but are not limited to forward-looking statements about acquisitions and the expectations of plans, strategies, objectives and anticipated financial and operating results of the company, including the company’s drilling program, production, hedging activities, capital expenditure levels and other guidance included in this press release. These statements are based on certain assumptions made by the company based on management’s experience and perception of historical trends, current conditions, anticipated future developments and other factors believed to be appropriate. Such statements are subject to a number of assumptions, risks and uncertainties, many of which are beyond the control of the company, which may cause actual results to differ materially from those implied or expressed by the forward-looking statements. These include risks relating to the company’s financial performance and results, availability of sufficient cash flow to pay distributions and execute its business plan, prices and demand for oil, natural gas and natural gas liquids, the ability to replace reserves and efficiently develop current reserves and other important factors that could cause actual results to differ materially from those projected as described in the company’s reports filed with the Securities and Exchange Commission. See “Risk Factors” in the company’s Annual Report filed on Form 10-K and other public filings and press releases.

Any forward-looking statement speaks only as of the date on which such statement is made and the company undertakes no obligation to correct or update any forward-looking statement, whether as a result of new information, future events or otherwise.

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