



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 23, 2014

Via E-mail

Candice J. Wells  
Vice President, Assistant General Counsel  
and Corporate Secretary  
Linn Energy, LLC  
600 Travis Street, Suite 5100  
Houston, TX 77002

**Re: Linn Energy, LLC  
Form 10-K for the Fiscal Year Ended December 31, 2013  
Filed February 27, 2014  
File No. 0-51719**

**LinnCo, LLC  
Form 10-K for the Fiscal Year Ended December 31, 2013  
Filed March 3, 2014  
File No. 1-35695**

Dear Ms. Wells:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director