

LINN ENERGY, LLC
Form 8-K
May 08, 2012

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 8, 2012

LINN ENERGY, LLC

(Exact name of registrant as specified in its charters)

Delaware
(State or other jurisdiction of
incorporation or organization)

000-51719
(Commission
File Number)

65-1177591
(IRS Employer
Identification No.)

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600 Travis, Suite 5100

Houston, Texas
(Address of principal executive offices)

77002
(Zip Code)

Registrant's telephone number, including area code: (281) 840-4100

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01 Other Events.

Linn Energy, LLC (the Company) will be filing a registration statement on Form S-4, which incorporates by reference the contents of this Current Report on Form 8-K. The Company's material subsidiaries (the Guarantors) will be co-registrants with the Company, and the registration statement will register a guarantee of debt securities by the Guarantors. At such time, the Guarantors will become subject to the requirements of Rule 3-10 of Regulation S-X regarding financial statements of guarantors and issuers of guaranteed securities registered or being registered. However, in accordance with Instruction 1 to Rule 3-10(f), separate financial information relating to the Guarantors is not required to be provided.

This Current Report on Form 8-K was prepared to amend the Company's audited financial statements as of December 31, 2011 and 2010 and for each of the years in the three year period ending December 31, 2011 to include Note 16, providing a statement as required by Instruction 1 to Rule 3-10(f) of Regulation S-X that the Company is a holding company and has no independent assets or operations of its own, the guarantees are full and unconditional and joint and several, any subsidiaries of the Company other than the Guarantors are minor, and that there are no restrictions on the Company's ability to obtain cash dividends or other distributions of funds from the Guarantors.

The Company has not otherwise updated the financial information for activities or events occurring after the date this information was originally presented in the Company's Form 10-K for the year ended December 31, 2011.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

- 23.1 Consent of KPMG LLP

- 99.1 Financial statements of Linn Energy, LLC and subsidiaries as of December 31, 2011 and 2010, and for each of the years in the three-year period ended December 31, 2011.
- 101.INS XBRL Instance Document
- 101.SCH XBRL Taxonomy Extension Schema Document
- 101.CAL XBRL Taxonomy Extension Calculation Linkbase Document
- 101.DEF XBRL Taxonomy Extension Definition Linkbase Document
- 101.LAB XBRL Taxonomy Extension Label Linkbase Document
- 101.PRE XBRL Taxonomy Extension Presentation Linkbase Document

Furnished herewith.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

LINN ENERGY, LLC

Date: May 8, 2012

By: /s/ Charlene A. Ripley
Charlene A. Ripley
Senior Vice President and General Counsel