

LIN TV CORP.

THIRD AMENDED AND RESTATED AUDIT COMMITTEE CHARTER

I. Membership

- A. Number. The Company's Audit Committee shall consist of at least three independent, financially literate members of the board of directors meeting the requirements set forth in Sections I.B. and I.C. below.
- B. Independence. Each member of the Audit Committee shall be "independent" as determined in accordance with the applicable rules of the New York Stock Exchange (the "Exchange") and Rule 10A-3(b)(1) of the Securities Exchange Act of 1934, as amended (the "Exchange Act").
- C. Financial Literacy. Each member of the Audit Committee must be financially literate, as such qualification is interpreted by the Company's board of directors in its business judgment, or must become financially literate within a reasonable period of time after his or her appointment to the Audit Committee. At least one member of the Audit Committee must have accounting or related financial management expertise, as the board of directors interprets such qualification in its business judgment. Unless otherwise determined by the board of directors (in which case disclosure of such determination shall be made in the Company's SEC periodic reports), at least one member of the Audit Committee shall be an "audit committee financial expert" (as defined by applicable SEC rules).
- D. Chairman. Unless a Chairman is elected by the board of directors, the Audit Committee shall elect a Chairman by majority vote.
- E. Compensation. The compensation of Audit Committee members shall be as determined by the Company's board of directors. No member of the Audit Committee may receive, directly or indirectly, any consulting, advisory or other compensatory fee from the Company or any of its subsidiaries, other than fees paid in his or her capacity as a member of the board of directors or a committee of the board of directors.
- F. Selection and Removal. Members of the Audit Committee shall be appointed by the board of directors, upon the recommendation of the Nominating and Corporate Governance Committee and shall serve until such member's successor is duly elected or qualified or until such member's earlier resignation or removal. The board of directors may remove members of the Audit Committee from such committee, with or without cause. Unless otherwise determined by the Company's board of directors (in which case disclosure of such determination shall be made in the Company's annual proxy statement), no member of the Audit Committee may serve on the audit committee of more than two other public companies.

II. Responsibilities of the Audit Committee

The purpose of the Audit Committee is to assist the board of directors' oversight of the integrity of the Company's financial statements and the Company's compliance with legal and regulatory requirements, to directly oversee the outside auditor's qualifications and independence and the performance of the company's internal audit function and outside auditors and to prepare the report that SEC rules require be included in the Company's annual proxy statement.

The Audit Committee shall assist the board of directors in fulfilling its responsibilities to shareholders concerning the Company's accounting and reporting practices, and shall facilitate open communication between the Audit Committee, board of directors, outside auditors, and management. The Audit Committee shall review the Company's financial reporting and accounting standards and principles, significant changes in such standards or principles or in their application and the key accounting decisions affecting the Company's financial statements, including alternatives to, and the rationale for, the decisions made. The Audit Committee shall discharge its responsibilities, and shall assess the information provided by the Company's management and the outside auditor, in accordance with its business judgment. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements, for the appropriateness of the accounting principles and reporting policies that are used by the Company and for establishing and maintaining adequate internal control over financial reporting. The outside auditors are responsible for auditing the Company's financial statements and the Company's internal control over financial reporting and for reviewing the Company's unaudited interim financial statements. The authority and responsibilities set forth herein do not reflect or create any duty or obligation of the Audit Committee to plan, conduct, oversee or determine the appropriate scope of any audit, or to determine that the Company's financial statements are complete, accurate, fairly presented, or in accordance with Generally Accepted Accounting Principles or applicable law or to guarantee the outside auditor's reports. In exercising its business judgment, the Audit Committee shall rely on the information and advice provided by the Company's management and/or its outside auditor.

- A. Review of Charter. The Audit Committee shall review and reassess the adequacy of this charter at least annually.
- B. Selection of Auditors. The Audit Committee shall have the ultimate authority and responsibility to nominate the outside auditor to be proposed for shareholder ratification in any proxy statement, and to select, evaluate, and (where appropriate) replace the outside auditor. In connection with the foregoing, the Audit Committee shall:
 - present the Audit Committee's conclusions with respect to the outside auditors to the full board of directors;
 - review and evaluate the lead partner and other senior members of the outside auditors; and

- take into account the opinions of management and the Company's internal auditors.
- C. Auditors' Compensation. The Audit Committee shall be directly responsible for setting the compensation of the outside auditors. The Audit Committee is empowered, without further action by the board of directors, to cause the Company to pay the compensation of the outside auditors established by the Audit Committee.
- D. Preapproval of Services. The Audit Committee shall preapprove all auditing services, which may entail providing comfort letters in connection with securities underwritings and all other services (other than de minimis non-audit services) that are permitted by the Sarbanes-Oxley Act and are to be provided to the Company by the outside auditors. De minimis non-audit services may instead be approved in accordance with applicable NYSE and SEC rules. The Audit Committee shall cause the Company to disclose in its SEC periodic reports the approval by the Audit Committee of any permitted non-audit services to be performed by the outside auditors.
- E. Independence of Auditors. At least annually, the Audit Committee shall assess the outside auditor's independence. In connection with this assessment, the Audit Committee shall ensure that it receives from the outside auditor annually a formal written statement delineating all relationships between the auditor and the Company, including the disclosures required by PCAOB Rule 3526 (Communication with Audit Committees Concerning Independence). The Audit Committee shall engage in an active dialogue with the outside auditor concerning any disclosed relationships or non-audit services that might impact the objectivity and independence of the auditor. The Audit Committee shall take, or recommend that the full board of directors take, appropriate action in response to the written statement and dialogue to satisfy itself of the outside auditor's independence. In connection with the foregoing, the Audit Committee shall:
- confirm the regular rotation of the lead audit partner and reviewing partner as required by Section 203 of the Sarbanes-Oxley Act;
 - confirm that the Chief Executive Officer, Controller, Chief Financial Officer and Chief Accounting Officer (or other persons serving in similar capacities) were not employed by the outside auditors, or if employed, did not participate in any capacity in the audit of the Company, in each case, during the one-year period preceding the date of initiation of the audit, as required by Section 206 of the Sarbanes-Oxley Act;
 - establish policies regarding the hiring of employees or former employees of the Company's outside auditors; and
 - annually consider whether, in order to assure continuing auditor independence, there should be regular rotation of the outside audit firm.

F. Report Regarding the Auditors. At least annually, the Audit Committee shall obtain and review a report by the outside auditors describing:

- the firm's internal quality control procedures;
- any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues.

At least annually, the Audit Committee shall also obtain and review a copy of the most recent report on the outside auditors issued by the Public Company Accounting Oversight Board pursuant to Section 104 of the Sarbanes-Oxley Act.

G. Oversight of Auditors. The outside auditors shall report directly to the Audit Committee and the Audit Committee shall be directly responsible for oversight of the work of the outside auditors, including resolution of disagreements between Company management and the outside auditors regarding financial reporting. In connection with its oversight role, the Audit Committee shall, from time to time as appropriate:

- obtain and review the reports required to be made by the outside auditors pursuant to paragraph (k) of Section 10A of the Exchange Act regarding:
 - critical accounting policies and practices;
 - alternative treatments of financial information within GAAP that have been discussed with Company management, including ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the outside auditors; and
 - other material written communications between the outside auditors and Company management, such as any management letter or schedule of unadjusted differences.
- review with the outside auditors:
 - audit problems or difficulties the outside auditors encountered in the course of the audit work and management's response, including any restrictions on the scope of the outside auditors' activities or on access to requested information and any significant disagreements with management;
 - major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies;

- analyses prepared by management and/or the outside auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements; and
- the effect of regulatory and accounting initiatives, as well as any off-balance sheet structures, on the financial statements of the Company.
- In connection with its oversight role, the Audit Committee should also review with the outside auditors, from time to time as appropriate:
 - significant risks and uncertainties with respect to the quality, accuracy or fairness of presentation of the Company's financial statements;
 - recently disclosed problems with respect to the quality, accuracy or fairness of presentation of the financial statements of companies similarly situated to the Company and recommended actions which might be taken to prevent or mitigate the risk of problems at the Company arising from such matters;
 - any accounting adjustments that were noted or proposed by the auditors but were "passed" (as immaterial or otherwise);
 - any communications between the audit team and the audit firm's national office respecting auditing or accounting issues presented by the engagement;
 - accounting for unusual transactions; and
 - adjustments arising from audits that could have a significant impact on the Company's financial reporting process.

H. Audited Financial Statements. The Audit Committee shall meet to review and discuss with the Company's management and outside auditor the Company's audited financial statements, including reviewing the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations." The Audit Committee shall discuss with the outside auditor the matters about which Statement on Auditing Standards No. 61 requires discussion. Based upon its discharge of its responsibilities set forth in Sections II.C. through this Section II.H. and any other information, discussion or communication that the Audit Committee in its business judgment deems relevant, the Audit Committee shall consider whether they will recommend to the board of directors that the Company's audited financial statements be included in the Company's annual report on Form 10-K.

- I. Audit Committee Report. The Audit Committee shall prepare for inclusion where necessary in a proxy or information statement of the Company relating to an annual meeting of security holders at which directors are to be elected (or special meeting or written consents in lieu of such meeting), the report required by the SEC's rules and regulations (currently called for by Item 407(d)(3) of Regulation S-K).
- J. Interim Financial Information. The Audit Committee shall meet to review and discuss interim financial information with the Company's management and the outside auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" presented with the Company's quarterly financial statements. The Audit Committee shall direct the outside auditor to use its best efforts to perform all reviews of interim financial information prior to disclosure by the Company of such information and to discuss promptly with the Audit Committee and the Chief Financial Officer any matters identified in connection with the auditor's review of interim financial information which are required to be discussed by Statement on Auditing Standards Nos. 61, 71 and 90. The Audit Committee shall direct management to advise the Audit Committee in the event that the Company proposes to disclose or file interim financial information prior to completion of review by the outside auditor.
- K. Earnings Release and Other Financial Information. The Audit Committee shall review and discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies. The Audit Committee may delegate review of routine press releases to the Chairman of the Audit Committee.
- L. Oversight of Internal Controls and Procedures. The Audit Committee shall coordinate the board of directors' oversight of the Company's internal control over financial reporting, the Company's disclosure controls and procedures, the Company's Code of Business Conduct and Ethics, and risk assessment and risk management procedures. In connection with this oversight, the Audit Committee should:
- receive and review the reports of the Chief Executive Officer and Chief Financial Officer required by Section 302 of the Sarbanes-Oxley Act and Rule 13a-14 under the Exchange Act;
 - review the reports on internal accounting controls contemplated by Sections 103 and 404 of the Sarbanes-Oxley Act;
 - obtain reports from management, the Company's senior internal auditing executive and the outside auditors that the Company is in conformity with applicable legal requirements and the Company's Code of Business Conduct and Ethics;

- review reports and disclosures of insider and affiliated party transactions;
- advise the board of directors with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Company's Code of Business Conduct and Ethics;
- coordinate the board of directors' oversight of the performance of the Company's internal audit function by:
 - discussing with the outside auditors the internal audit function's responsibilities, budget and staffing and any recommended changes in the planned scope of the internal audit;
 - reviewing the appointment and replacement of members of the internal audit function;
 - reviewing the reports to management prepared by the internal audit function and management's responses; and
 - reviewing and approving the annual budget for the internal audit function; and
- discuss the Company's policies with respect to risk assessment and risk management, including guidelines and policies to govern the process by which the Company's exposure to risk is handled, and discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

M. Meetings. The Audit Committee shall meet as often as it deems necessary in order to perform its responsibilities. The Audit Committee shall periodically meet privately with: (i) the outside auditor; (ii) the Chief Financial Officer; (iii) the Controller; and (iv) the most senior person (if any) responsible for the internal audit activities of the Company. The Audit Committee shall also (i) review periodically with a member of the Legal Department (A) legal and regulatory matters that may have a material impact on the Company's financial statements, including any material reserves for legal contingencies and any related financial statement disclosure, and (B) the scope and effectiveness of the Company's legal and regulatory compliance policies and programs and (ii) review at least annually with management, including a member of the Legal Department and the head of the internal audit function, compliance with, the adequacy of and any requests for waivers under, the Company's codes of business conduct and ethics and the Company's policies and procedures concerning trading in Company securities, and make a recommendation to the full Board of Directors with regard to any approval or waiver under such codes sought with respect to any executive officer or director. The Audit Committee shall report regularly to the Board of Directors and review with the full Board of Directors any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's

compliance with legal or regulatory requirements, the performance and independence of the Company's outside auditors or the performance of the internal audit function. The Audit Committee may act by unanimous written consent in lieu of a meeting.

- N. Written Confirmation. The Audit Committee shall, after each change in the composition of the Audit Committee, and otherwise annually, request that the board of directors instruct the Company to prepare and provide to the Exchange written confirmation of: (i) any determination by the board of directors concerning the independence of the Audit Committee members; (ii) the financial literacy of the Audit Committee members; (iii) the determination by the board of directors that at least one member of the Audit Committee has accounting or related management experience; and (iv) the Audit Committee's annual review of this Charter.
- O. Independent Advisors. The Audit Committee shall have the authority to retain such outside counsel, experts and other advisors as it determines appropriate to assist in the full performance of its functions and to conduct or authorize investigations into any matters within the scope of its responsibilities. The Audit Committee is empowered, without further action of the board of directors, to cause the Company to pay the compensation of such advisors.
- P. Reporting Obligations. The Audit Committee shall at least annually inform the outside auditor, the Chief Financial Officer, the Controller, and the most senior other person, if any, responsible for the internal audit activities, that they should promptly contact the Audit Committee or its Chairman about any significant issue or disagreement concerning the Company's accounting practices or financial statements that is not resolved to their satisfaction. Where such communications are made to the Chairman, he or she shall confer with the outside auditor concerning any such communications, and shall notify the other members of the Audit Committee of any communications which the outside auditor or the Chairman in the exercise of his or her business judgment believes should be considered by the Audit Committee prior to its next scheduled meeting. The Audit Committee shall also establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
- Q. Committee Expenses. The Audit Committee is empowered, without further action by the board of directors, to cause the Company to pay the ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.
- R. Annual Self-Evaluation. At least annually, the Audit Committee shall evaluate its own performance.

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