

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 17, 2009

Frederick J. Crawford  
Executive Vice President and CFO  
Lincoln National Corporation  
150 N. Radnor Chester Road  
Suite A305  
Radnor, PA 19087

**Re: Lincoln National Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**File No. 1-06028**

Dear Mr. Crawford:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief