



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

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DIVISION OF  
CORPORATION FINANCE

June 24, 2010

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-Q for the Quarter Ended March 31, 2010**  
**File No. 001-06028**

Dear Mr. Crawford:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief