

Apr-25-06

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From-NEW YORK STOCK EXCHANGE

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Director

Securities Operations Department

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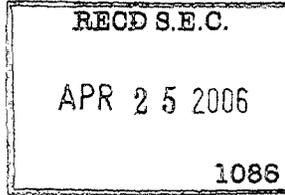
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Cert NYS

April 25, 2006



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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, LINCOLN NATIONAL CORPORATION, 6.75% Capital Securities due 2066 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 25, 2006. Tentative listing date – Not yet determined.

Sincerely,

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THOMSON
FINANCIAL