

Via Facsimile and U.S. Mail  
Mail Stop 4720

March 8, 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 8-K filed January 4, 2010  
File No. 1-06028**

Dear Mr. Crawford:

We have completed our review of your above-referenced Form 8-K and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director