

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

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