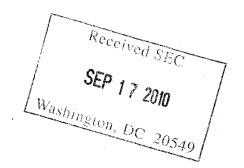
## NYSE Euronext





Edwin Mecabe Managing Director Corporate Actions and Market Watch

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September 17, 2010

CEUTINS 001-06028

Ms. Velma T. Smith Branch Chief Securities and Exchange Commission Branch of Filer Support 2 Room 2531 100 F Street, NE Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Lincoln National Corporation, Warrants (expiring July 10, 2019). The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on September 17, 2010. Tentative listing date — September 17, 2010

Sincerely,

Ed. Mr. M