

LINCOLN NATIONAL CORP  
Form RW  
April 06, 2006  
[LINCOLN FINANCIAL GROUP LETTERHEAD]

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April 6, 2006

Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20459

**Re: Lincoln National Corporation (File No. 1-6028) - Application for Withdrawal**

Dear Sir/Madam:

Pursuant to Rule 477 under the Securities Act of 1933, Lincoln National Corporation hereby makes an application to withdraw its Registration Statement on Form S-3 (Registration No. 333-133042) filed on April 6, 2006. Lincoln desires to withdraw the Registration Statement because Lincoln meets the requirements of a "well-known seasoned issuer" under Rule 405 of the Securities Act of 1933. The Registration Statement was not coded as an S-3ASR. Lincoln will file a new Registration Statement coded S-3ASR. No securities were sold in the proposed offering.

Lincoln respectfully requests that the Commission issue an order granting a withdrawal of the Registration Statement as soon as practicable.

If you have any questions about this application for withdrawal, please contact Charles A. Brawley, III at 215.448.1475.

Very truly yours,

Lincoln National Corporation

By: /s/ Charles A. Brawley, III  
Vice President and Assistant General Counsel