

LINCOLN NATIONAL CORP  
Form 8-K  
October 10, 2008

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934

October 10, 2008

Date of Report (Date of earliest event reported)

Lincoln National Corporation  
(Exact name of registrant as specified in its charter)

Indiana  
(State or other jurisdiction  
of incorporation)

1-6028  
(Commission  
File Number)

35-1140070  
(IRS Employer  
Identification No.)

150 N. Radnor Chester Road, Radnor, PA 19087  
(Address of principal executive offices) (Zip Code)

(484) 583-1400  
(Registrant's telephone number)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

On October 10, 2008, we issued a press release announcing preliminary financial results for the quarter ended September 30, 2008, a copy of which is attached as Exhibit 99.1 and is incorporated herein by reference.

The information, including exhibits attached hereto, furnished under this Item 2.02 shall not be deemed “filed” for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. The information in this Current Report shall not be incorporated by reference into any registration statement or other document pursuant to the Securities Act of 1933, as amended, except as otherwise expressly stated in such filing.

Item 8.01 Other Events.

As indicated in the news release announcing preliminary financial results for the quarter ended September 30, 2008 furnished herewith as Exhibit 99.1, we are suspending share repurchases for the remainder of the year and have reduced our quarterly dividend on common stock from \$ 0.415 to \$ 0.21 per share.

Item 9.01. Financial Statements and Exhibits.

The Exhibit Index set forth on page E-1 is incorporated herein by reference.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

LINCOLN NATIONAL CORPORATION

|        |  |
|--------|--|
| By:    | /s/ Douglas N. Miller                          |
| Name:  | Douglas N. Miller                              |
| Title: | Vice President and<br>Chief Accounting Officer |

Date: October 10, 2008

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INDEX TO EXHIBITS

| Exhibit Number | Description   |
|----------------|---|
| <u>99.1</u>    | <u>Press Release dated October 10, 2008 Announcing Preliminary Financial Results for the Quarter ended September 30, 2008</u> |

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