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LINCOLN NATIONAL CORP Form 8-K March 05, 2009

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

March 3, 2009 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 7.01. Regulation FD Disclosure

Lincoln National Corporation has posted to its website the Annual Statements of The Lincoln National Life Insurance Company, First Penn-Pacific Life Insurance Company and Lincoln Life and Annuity Company of New York filed with the insurance department of their respective states and prepared in accordance with statutory accounting practices prescribed or permitted by the applicable state insurance departments. The Annual Statements are available at www.lincolnfinancial.com.

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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 Name: Title: /s/Douglas N. Miller Douglas N. Miller Vice President and Chief Accounting Officer

Date: March 5, 2009