

## LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - **All Filers Are Required To Complete This Page**

1. Registrant Name:

### LINCOLN NATIONAL CORPORATION

2. Address:

1300 CLINTON STREET, FORT WAYNE, IN 46801

3. Principal place of business (if different from line 2):

Country: City: State/Zip(or Country):

4. Contact Name: KRISTINA A. ASH

Telephone: 260-455-3551

E-mail (optional): Kash@LFG.com

Senate ID #: 22872-12

House ID #: 30776000

7. Client Name:  Self

## TYPE OF REPORT

8. Year 2006 Midyear (January 1 - June 30):  **OR** Year End (July 1 - December 31):

9. Check if this filing amends a previously filed version of this report:

10. Check if this is a Termination Report:  => Termination Date: 11. No Lobbying Activity:

## INCOME OR EXPENSES

Complete Either Line 12 **OR** Line 13

### 12. Lobbying Firms

**INCOME** relating to lobbying activities for this reporting period was:

Less than \$10,000:

\$10,000 or more:  => Income (nearest \$20,000): \_\_\_\_\_

Provide a good faith estimate, rounded to the nearest \$20,000, of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).

### 13. Organizations

**EXPENSES** relating to lobbying activities for this reporting period were:

Less than \$10,000:

\$10,000 or more:  => Expenses (nearest \$20,000): 580,000.00

### 14. Reporting Method.

Check box to indicate expense accounting method. See instructions for description of options.

- Method A.** Reporting amounts using LDA definitions only  
 **Method B.** Reporting amounts under section 6033(b)(8) of the Internal Revenue Code  
 **Method C.** Reporting amounts under section 162(e) of the Internal Revenue Code

Registrant Name: LINCOLN NATIONAL CORPORATION Client Name: Self

### LOBBYING ACTIVITY

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code: FIN (one per page)

16. Specific lobbying issues:

HR2121/S1740 capital gains tax exclusion for mutual funds; HR2830/S1783 pension protection and diversification legislation; HR1162/S546 retirement savings account; HR1163/S545 lifetime savings accounts; PL109-222 extension of lower capital gains and dividend taxes; HR2990 credit rating agency reform act.

17. House(s) of Congress and Federal agencies contacted:

US HOUSE OF REPRESENTATIVES  
US SENATE

18. Name of each individual who acted as a lobbyist in this issue area:

Name: KEMPS, DAVID  
Covered Official Position (if applicable):  
Name: MDRRILL, JAMES  
Covered Official Position (if applicable):

19. Interest of each foreign entity in the specific issues listed on line 16 above. **None**

Registrant Name: LINCOLN NATIONAL CORPORATION Client Name: Self

### LOBBYING ACTIVITY

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code: INS (one per page)

16. Specific lobbying issues:

HR8/S420 permanent repeal of the estate tax; HR819/S381 lifetime annuitization tax incentive; HR2251/S1783 corporate owned life insurance legislation; HR2830/S1783 pension protection and diversification legislation; HR1161/S547 employer retirement savings account legislation; HR2830 long-term care insurance; PL109-222 Subpart F exemption extension; S2020 investor owned life insurance; HR3019/S1293 life/non-life consolidation legislation; HR3997/S1326 data security legislation; S2509 the national insurance act.

17. House(s) of Congress and Federal agencies contacted:

US HOUSE OF REPRESENTATIVES  
US SENATE

18. Name of each individual who acted as a lobbyist in this issue area:

Name: KEMPS, DAVID  
Covered Official Position (if applicable):  
Name: MORRILL, JAMES  
Covered Official Position (if applicable):

19. Interest of each foreign entity in the specific issues listed on line 16 above. **None**

Signature: ON FILE Date: Aug 08, 2006

Printed Name and Title: James A. Morrill, Vice President & Director of Fed -

**Information Update Page:**

**Complete ONLY where registration information has changed.**

**LOBBYIST UPDATE**

**23. Name of each previously reported individual who is NO LONGER expected to act as a lobbyist for the client**

**ISSUE UPDATE**

**24. General lobbying issues previously reported that NO LONGER pertain**

**AFFILIATED ORGANIZATIONS**

**25. Add the following organization(s)**

**26. Name of each previously reported organization that is NO LONGER affiliated with the registrant or client**

**FOREIGN ENTITIES**

**27. Add the following foreign entities**

**28. Name of each previously reported foreign entity the NO LONGER owns, OR controls, OR is affiliated with the registrant, client or affiliated organization**

Signature: ON FILE      Date: Aug 08, 2006

Printed Name and Title: JAMES A. MORRILL, VICE PRESIDENT & DIRECTOR OF FED -