

## LOBBYING REPORT

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

1. Registrant Name:

**LINCOLN NATIONAL CORP**

2. Address:

1300 SOUTH CLINTON STREET, FORT WAYNE, IN 46801-7863

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

4. Contact Name: KRISTINA A. ASH

Telephone: 2194552138

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): 640,000.00

### 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 CORP 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:

HR 2121 / S 1740 Capital Gains Tax Exclusion for Mutual Funds; PL 109-280 Pension Protection Act; PL 109-291 Credit Rating Agency Reform Legislation.

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

HOUSE OF REPRESENTATIVES  
SENATE

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

Name: KEMPS, DAVID W.

Covered Official Position (if applicable): N/A

Name: MORRILL, JAMES A.

Covered Official Position (if applicable): N/A

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

Registrant Name: LINCOLN NATIONAL CORP 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:

HR 5970 Estate Tax Reform; PL 109-280 Pension Protection Act; HR 819/5381 Lifetime Annuitization Tax Incentive; HR 3019/ S 1293 Life/Non-Life Consolidation Legislation; HR 3997/S 1326 Data Security Legislation; S 2509/HR 6225 National Insurance Legislation

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

HOUSE OF REPRESENTATIVES  
SENATE

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

Name: KEMPS, DAVID W.

Covered Official Position (if applicable): N/A

Name: MORRILL, JAMES A.

Covered Official Position (if applicable): N/A

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

Signature: ON FILE Date: Feb 12, 2007

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