

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 CLINTON ST, FORT WAYNE, IN 46801

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

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 2005 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): 880,000.00

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:

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; HR4297 extension of lower capital gains and dividend taxes.

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

Covered Official Position (if applicable): N/A

Name: MORRILL, JAMES

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:

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; HR2830 Subpart F exemption extension; S2020 investor owned life insurance; HR3019/S1293 life/non-life consolidation legislation; HR3997/S1326 data security 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

Covered Official Position (if applicable): N/A

Name: MORRILL, JAMES

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: Aug 10, 2006

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