

LINCOLN NATIONAL CORP
Form 8-K
April 30, 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

April 30, 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, Suite A305, Radnor, Pennsylvania 19087
(Address of principal executive offices) (Zip Code)

(484) 583-1400
(Registrant's telephone number, including area code)

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 April 30, 2008, the registrant issued a press release correcting its average diluted shares outstanding for the quarter ended March 31, 2008, a copy of which is attached as Exhibit 99.1 and is incorporated herein by reference.

The information, including the exhibit 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 9.01. Financial Statements and Exhibits

(c) Exhibits.

The following exhibits are being furnished with this Form 8-K.

| Exhibit Number | Description |
|-------------------|-------------------------------------|
| 99.1 | Press release dated April 30, 2008. |

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
Chief Accounting Officer

Date: April 30, 2008

EXHIBIT INDEX

| Exhibit Number | Description |
|-------------------|--|
| 99.1 | <u>Press release dated April 30, 2008.</u> |
