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February 15, 1999

Mark A. Pope  
Vice President, Federal Relations

Mr. Richard M. Ng  
Reports Analyst  
Reports Analysis Division  
Federal Election Commission  
Washington, D.C. 20463

Lincoln National Corporation  
200 E. Berry St.  
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Re: Identification Number: C00110577  
Reference: 30 Day Post-General Report (10/15/98 - 11/23/98)

Dear Mr. Ng:

I have received your letter of February 3, 1999, regarding your review of our report referenced above. You have brought our attention to a payment of \$2,500 for Paul Helinke for U.S. Senate, dated October 29, 1998. This contribution was inadvertently marked for the primary campaign, when it should have been designated for the general campaign. The mistake is mine, as I did not review our Check Request form sufficiently to note that the designation on that form was made for the primary, when it should have been designated for the general election.

I will request that our treasurer redesignate the contribution as a general fund contribution on the appropriate schedule.

I appreciate your efforts in calling this error to our attention and apologize for our mistake.

Yours truly,

Mark A. Pope

cc: Janet Chrzan, Treasurer

Federal Election Commission

**ENVELOPE REPLACEMENT PAGE  
FOR INCOMING DOCUMENTS**

The Commission has added this page to the end of this filing to indicate how it was received.

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<i>JEP</i>	2-22-99
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