



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-3

July 17, 1997

Janet Whitney, Treasurer
Lincoln National Corporation Political
Action Committee
200 East Berry Street
Fort Wayne, IN 45802

Identification Number: C00110577

Reference: Mid-Year (1/1/95-6/30/95) and October Quarterly (7/1/96-9/30/96)
Reports

Dear Ms. Whitney:

On June 25, 1997, you were notified that a review of the above-referenced report(s) raised questions as to specific contributions and/or expenditures, and the reporting of certain information required by the Federal Election Campaign Act.

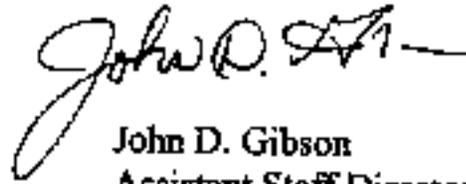
Your July 7, 1997 response is incomplete because you have not provided all the requested information. For this response to be considered adequate, the following information is still required.

-Your response states that you will receive a refund from Life PAC. Please provide a photocopy of your refund request. Any refund should be disclosed on Schedule A supporting Line 16 of the report covering the period during which the refund occurs. Please amend the appropriate reports accordingly.

If this information is not received by the Commission within fifteen (15) days from the date of this notice, the Commission may choose to initiate audit or legal enforcement action.

If you should have any questions related to this matter, please contact Donald Averett on our toll-free number (800) 424-9530 or our local number (202) 219-3580.

Sincerely,

A handwritten signature in cursive script that reads "John D. Gibson". The signature is written in black ink and is positioned above the printed name and title.

John D. Gibson
Assistant Staff Director
Reports Analysis Division