

SECURITIES AND EXCHANGE COMMISSION

FORM 485BXT

Post-effective amendments to designate new effective dates

Filing Date: **2008-08-29**  
SEC Accession No. **0000726865-08-000709**

(HTML Version on [secdatabase.com](http://secdatabase.com))

FILER

**LINCOLN NATIONAL VARIABLE ANNUITY ACCOUNT H**

CIK: **847552** | IRS No.: **350472300** | State of Incorporation: **IN** | Fiscal Year End: **1231**  
Type: **485BXT** | Act: **33** | File No.: **333-61592** | Film No.: **081047043**

Mailing Address  
*P O BOX 1110  
FORT WAYNE IN 46802*

Business Address  
*1300 S CLINTON ST  
PO BOX 1110  
FORT WAYNE IN 46802  
2604552000*

**LINCOLN NATIONAL VARIABLE ANNUITY ACCOUNT H**

CIK: **847552** | IRS No.: **350472300** | State of Incorporation: **IN** | Fiscal Year End: **1231**  
Type: **485BXT** | Act: **40** | File No.: **811-05721** | Film No.: **081047044**

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SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM N-4

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933 / /

POST-EFFECTIVE AMENDMENT NO. 23 /X/

and

REGISTRATION STATEMENT UNDER THE INVESTMENT COMPANY ACT OF 1940 / /

AMENDMENT NO. 169 /X/

Lincoln National Variable Annuity Account H  
(Exact Name of Registrant)

American Legacy III View

THE LINCOLN NATIONAL LIFE INSURANCE COMPANY  
(Name of Depositor)

1300 South Clinton Street  
Post Office Box 1110  
Fort Wayne, Indiana 46801  
(Address of Depositor's Principal Executive Offices)

Depositor's Telephone Number, Including Area Code: (260) 455-2000

Dennis L. Schoff, Esquire  
The Lincoln National Life Insurance Company  
1300 South Clinton Street  
Post Office Box 1110  
Fort Wayne, IN 46801  
(Name and Address of Agent for Service)

Copy to:

Mary Jo Ardington, Esquire  
The Lincoln National Life Insurance Company  
One Granite Place  
Concord, NH 03301

Approximate Date of Proposed Public Offering: Continuous

It is proposed that this filing will become effective:

/ / immediately upon filing pursuant to paragraph (b) of Rule 485  
/x/ on September 17, 2008, pursuant to paragraph (b) of Rule 485  
/ / 60 days after filing pursuant to paragraph (a) (1) of Rule 485  
/ / on \_\_\_\_\_, pursuant to paragraph (a) (1) of Rule 485

Title of Securities being registered:  
Interests in a separate account under individual flexible  
payment deferred variable annuity contracts.

If appropriate, check the following box:

/x/ This post-effective amendment designates a new effective date for a  
previously filed post-effective amendment.

This Post-Effective Amendment to the Registration Statement on Form N-4 is being  
filed for the sole purpose of designating a new effective date for the  
previously filed Post-Effective Amendment No. 22 to the Registrant's  
Registration Statement filed under Rule 485(a) of the Securities Act of 1933.  
This Post-Effective Amendment incorporates by reference the information

contained in the Registrant's Registration Statement as follows: Parts A and B are incorporated by reference to Post-Effective Amendment No. 21 filed on April 8, 2008; Part C is incorporated by reference to Post-Effective Amendment No. 22 filed on July 2, 2008.

SIGNATURES

(a) As required by the Securities Act of 1933 and the Investment Company Act of 1940, the Registrant has caused this Post-Effective Amendment No. 23 to the Registration Statement to be signed on its behalf, in the City of Fort Wayne, and the State of Indiana on this 29th day of August, 2008.

LINCOLN NATIONAL VARIABLE ANNUITY ACCOUNT H  
(Registrant)  
American Legacy III View

By: /s/ Robert L. Grubka  
Robert L. Grubka  
Vice President, The Lincoln  
National Life Insurance Company  
(Title)

THE LINCOLN NATIONAL LIFE INSURANCE COMPANY  
(Depositor)

By: /s/ Brian L. Kroll  
Brian L. Kroll  
(Signature-Officer of Depositor)  
Vice President, The Lincoln  
National Life Insurance Company  
(Title)

(b) As required by the Securities Act of 1933, this Amendment to the Registration Statement has been signed by the following persons in their capacities indicated on August 29, 2008.

<TABLE>

<CAPTION>

<S>

<C>

Signature

Title

\* \_\_\_\_\_  
Dennis Glass

President and Director  
(Principal Executive Officer)

\* \_\_\_\_\_  
Frederick J. Crawford

Senior Vice President, Chief Financial Officer and Director  
(Principal Financial Officer)

\* \_\_\_\_\_  
Michael J. Burns

Senior Vice President

\* \_\_\_\_\_  
Mark E. Konen

Senior Vice President and Director

\* \_\_\_\_\_  
See Yeng Quek

Senior Vice President, Chief Investment Officer and Director

\* \_\_\_\_\_  
Keith J. Ryan

Vice President and Director

\* \_\_\_\_\_  
Westley V. Thompson

Senior Vice President and Director

</TABLE>

\* By /s/Robert L. Grubka, Pursuant to a Power of Attorney

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Robert L. Grubka