

Delaware Investments®

A member of Lincoln Financial Group

2005 Market Street
Philadelphia, PA 19103-7094

April 7, 2009

International Swaps and Derivatives Association, Inc.

Send to: hardwiring@isda.org

Dear Sirs,

2009 ISDA Credit Derivatives Determinations Committees and Auction Settlement CDS Protocol - Adherence

The purpose of this letter is to confirm our adherence to the 2009 ISDA Credit Derivatives Determinations Committees and Auction Settlement CDS Protocol as published by the International Swaps and Derivatives Association, Inc. on March 12, 2009 (the **Protocol**). This letter constitutes an Adherence Letter as referred to in the Protocol. The definitions and provisions contained in the Protocol are incorporated into this Adherence Letter, which will supplement and form part of each Protocol Covered Transaction (now or in the future) entered into between us and each other Adhering Party.

1. Specified Terms

The amendments in Schedule 1 of the Protocol shall apply to Protocol Covered Transactions to which we are a party in accordance with the terms of the Protocol.

2. Appointment as Agent and Release

We hereby appoint ISDA as our agent for the limited purposes of the Protocol and accordingly we waive any rights and hereby release ISDA from any claims, actions or causes of action whatsoever (whether in contract, tort or otherwise) arising out of or in any way relating to this Adherence Letter or our adherence to the Protocol or any actions contemplated as being required by ISDA.

3. DTCC Account Number

For purposes of electronic matching and counterparty recognition, our DTCC Account Number is as follows, but you understand and agree that our failure to provide any such details pursuant to this Adherence Letter will not affect the legal validity and binding nature of the Protocol with respect to us:

DTCC Account Number:

LNL - The Lincoln National Life Insurance Company	N/A
LNC - Lincoln National Corporation	N/A
LNBAR - Lincoln National Reinsurance Company (Barbados) Limited	N/A
LRCSC - Lincoln Reinsurance Company of South Carolina	N/A
LFA - LFA, Limited Liability Company	N/A
LLANY - Lincoln Life & Annuity Company of New York	N/A
LRCC - Lincoln Realty Capital Corporation	N/A

4. Contact Details

Our contact details for purposes of this Adherence Letter are:

Name: See Yeng Quek
Address: 2005 Market Street, Philadelphia, PA 19103
Telephone: 215-255-8670
Fax: 215-255-1005
E-mail: SQuek@delinvest.com

We consent to the publication of a conformed copy of this letter by ISDA and to the disclosure by ISDA of the contents of this letter.

Yours faithfully,

Delaware Investment Advisers, a series of Delaware Management Business Trust, acting on behalf of the accounts listed on the attached Appendix A

By:

Name: See Yeng Quek

Title: Executive Vice President

Signature: /s/ See Yeng Quek