

DELAWARE INVESTMENTS DIVIDEND & INCOME FUND INC

Form NSAR-B/A

March 10, 2008

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014 B000001 8-29755
014 A000002 THE LINCOLN NATIONAL LIFE INSURANCE COMPANY
014 B000002 8-13034
014 A000003 LINCOLN FINANCIAL ADVISORS, CORP.

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022 A000001 MERRILL LYNCH, PIERCE, FENNER & SMITH INC.
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