



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

August 16, 2007

RQ-7

John R Hurley, Treasurer
Guardian Life Insurance Company Of America Political Action Committee
C/O Edward Kane
7 Hanover Square
New York, NY 10004

IDENTIFICATION NUMBER: C00173393

Reference: Mid-Year Report 1/1/2007 - 6/30/2007

Dear Treasurer:

It has come to the attention of the Federal Election Commission that you may have failed to file the above referenced report of receipts and expenditures as required by the Federal Election Campaign Act, as amended. You were previously notified of the due date for this report.

It is important that you file this report immediately with the Federal Election Commission, 999 E Street, N.W., Washington, D.C., 20463. Please note that electronic filers must submit their reports electronically, as per 11 CFR §104.18. A copy of the report or relevant portions must also be filed with the Secretary of the State or equivalent State Officer unless the State is exempt from the federal requirement to receive and maintain paper copies. You can verify the Commission's receipt of any documents submitted by your committee on the FEC website at www.fec.gov.

The failure to timely file this report may result in civil money penalties, an audit or legal enforcement action. The civil money penalty calculation for late reports does not include a grace period and begins on the day following the due date for the report. Due to heightened security screening measures, delivery of mail by the US Postal Service may be delayed. The Commission recommends that you submit your report via overnight delivery or courier service.

If you have any questions regarding this matter, please contact Navarro Moore at our toll free number (800)424-9530. Our direct local number is (202)694-1130.

Sincerely,

A handwritten signature in cursive script that reads "Patricia Carmona".

Patricia Carmona
Acting Assistant Staff Director
Reports Analysis Division (RAD)

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