



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

January 13, 2010

JOHN R HURLEY, TREASURER
GUARDIAN LIFE INSURANCE COMPANY OF AMERICA
POLITICAL ACTION COMMITTEE (GUARDIAN LIFE PAC)
7 HANOVER SQUARE C/O EDWARD KANE
NEW YORK, NY 10004

Response Due Date
02/17/2010

IDENTIFICATION NUMBER: C00173393

REFERENCE: AMENDED OCTOBER QUARTERLY REPORT (07/01/2009 - 09/30/2009),
RECEIVED 12/03/2009

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. **Failure to adequately respond by the response date noted above could result in an audit or enforcement action.** Additional information is needed for the following item:

1. Your report discloses a negative ending cash balance of \$1,651.01. This suggests that you have either overdrawn your account, made a mathematical error, or incurred a debt. If your committee has incurred a debt or obligation, please show a zero balance on Line 8 of the Summary Page and reflect the amount and the nature of the debt on Schedule D and Line 10 or provide clarifying information. 2 U.S.C. §434(b)(8)

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. **Requests for extensions of time in which to respond will not be considered.**

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1136.

GUARDIAN LIFE INSURANCE COMPANY OF AMERICA POLITICAL ACTION COMMITTEE (GU

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Sincerely,

A handwritten signature in black ink, appearing to read "Jodi Winship". The signature is fluid and cursive, with the first name "Jodi" and last name "Winship" clearly distinguishable.

Jodi Winship
Senior Campaign Finance and Reviewing Analyst
Reports Analysis Division

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