The Guardian

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FEB

Deborah Miaskowski
Counsel

VIA CERTIFIED MAIL

January 27, 1994

Federal Election Commission
999 E. Street, N.W.
Washington, D.C. 20463

Re: Guardian Life Insurance Company of America Political Action Committee FEC Identification No. C00173393 January 31 Year End Report

Gentlemen:

Enclosed is our January 31 Year End Report.

Very truly yours,

Deborah Miaskowski

Deborah Miaskowski
Counsel

DM/jd
Enclosure

The Guardian
Life Insurance Company
of America • Est. 1860