



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-2

DEC 21 1994

Edward K. Kane, Treasurer
Guardian Life Insurance Company
of America Political Action
Committee (Guardian Life PAC)
201 Park Avenue South
New York, NY 10003

Identification Number: C00173393

Reference: October Quarterly Report (7/1/94-9/30/94)

Dear Mr. Kane:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Please provide the total for Line 11(a)(i), Columns A and B of the Detailed Summary Page.

-2 U.S.C. §434(b)(3) requires itemization of contributions from individuals and persons other than political committees, where the aggregate total from the contributor exceeds \$200 in a calendar year. In addition, 11 CFR §104.3(a)(2)(i)(B) requires a committee to report the total amount of unitemized contributions (see Line 11(a)(ii) of the Detailed Summary Page). If a committee wishes to disclose contributions regardless of the amount contributed, the committee must separate (on separate receipt schedules) those contributors requiring itemization from those who are not required to be itemized. 11 CFR §104.3(a)(4)(i) For future filings, please submit your reports in this order.

-For future filings, please note that your committee need only file the pages on which you have itemized activity. Schedules with no activity may be omitted.

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on

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our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

Sincerely,



J.F. Andre
Reports Analyst
Reports Analysis Division

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