



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-2

April 20, 2007

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

**Response Due Date:  
May 21, 2007**

Identification Number: C00173393

Reference: 30 Day Post-General Report (10/1/06-11/27/06)

Dear Mr. Hurley:

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. **An adequate response must be received at the Commission by the response date noted above.** An itemization of the information needed follows:

-Your calculations for Line 8 appear to be incorrect. Cash-on-hand at the close of the current reporting period should always equal the closing calendar year-to-date cash-on-hand amount. Please provide the corrected total on the Summary Page.

-Your calculations for Lines 31, Columns A and B appear to be incorrect. FEC calculations disclose these amount(s) to be \$1,525.21 and \$3,919.10. Please provide the corrected total(s) on the Detailed Summary Page.

-The Summary Page discloses \$1,000 on Line 7, Column A, but the Detailed Summary Page shows the Line 31 total to be different. These figures should be the same. Please amend your report accordingly.

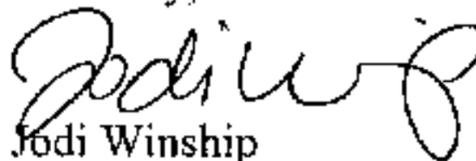
**Please note, you will not receive an additional notice from the Commission on this matter.** Adequate responses received on or before this date will be taken into consideration in determining whether audit action will be initiated. **Requests for extensions of time in which to respond will not be considered.** Failure to provide an adequate response by this date may result in an audit of the committee. Failure to comply

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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.

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.

Sincerely,



Jodi Winship

Senior Campaign Finance Analyst  
Reports Analysis Division

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