

FEC FORM 3X

REPORT OF RECEIPTS AND DISBURSEMENTS For Other Than An Authorized Committee

Office Use Only

1. NAME OF COMMITTEE (in full) USE FEC MAILING LABEL OR TYPE OR PRINT Example: If typing, type over the lines GUARDIAN LIFE INSURANCE COMPANY OF AMERICA POLITICAL ACTION COMMITTEE (GUARDIAN LIFE PAC)

ADDRESS (number and street) 7 HANOVER SQUARE C/O EDWARD KANE NEW YORK NY 10004 Check if different than previously reported. (ACC)

2. FEC IDENTIFICATION NUMBER C00173393 3. IS THIS REPORT X NEW (N) OR AMENDED (A)

4. TYPE OF REPORT (Choose One) (a) Quarterly Reports: April 15, July 15, October 15, January 31, July 31 Mid-Year Report, Termination Report (b) Monthly Report Due On: Feb 20, Mar 20, Apr 20, May 20, Jun 20, Jul 20, Aug 20, Sep 20, Oct 20, Nov 20, Dec 20, Jan 31 (c) 12-Day PRE-Election Report for the: Primary, General, Runoff, Convention, Special (d) 30-Day Post -Election Report for the: General, Runoff, Special Election on 11 04 2008 in the State of NY

5. Covering Period 10 01 2008 through 11 24 2008

I certify that I have examined this Report and to the best of my knowledge and belief it is true, correct and complete. Type or Print Name of Treasurer John Hurley

Signature of Treasurer Electronically Filed by John Hurley Date 12 17 2008

NOTE : Submission of false, erroneous, or incomplete information may subject the person signing this Report to the penalties of 2 U.S.C 437g.

Table with 10 columns and 1 row. Column 1: Office Use Only. Column 2-10: Empty. Column 11: FEC FORM 3X (Rev. 12/2004)

**SUMMARY PAGE
OF RECEIPTS AND DISBURSEMENTS**

Write or Type Committee Name

GUARDIAN LIFE INSURANCE COMPANY OF AMERICA POLITICAL ACTION COMMITTEE (GUARDIAN LIFE PAC)

Report Covering the Period: From:

M	M
1	0

D	D
0	1

Y	Y	Y	Y
2	0	0	8

 To:

M	M
1	1

D	D
2	4

Y	Y	Y	Y
2	0	0	8

	COLUMN A This Period	COLUMN B Calendar Year-to-Date								
6. (a) Cash on Hand January 1 <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr><tr><td>2</td><td>0</td><td>0</td><td>8</td></tr></table>	Y	Y	Y	Y	2	0	0	8		11385.15
Y	Y	Y	Y							
2	0	0	8							
(b) Cash on Hand at Beginning of Reporting Period	4822.74									
(c) Total Receipts (from Line 19)	734.24	7502.40								
(d) Subtotal (add lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B)	5556.98	18887.55								
7. Total Disbursements (from Line 31)	68.53	13399.10								
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d))	5488.45	5488.45								
9. Debts and Obligations owed TO the committee (Itemize all on Schedule C and/or Schedule D)	0.00									
10. Debts and Obligations owed BY the committee (Itemize all on Schedule C and/or Schedule D)	0.00									

This Committee has qualified as a multicandidate committee. (see FEC FORM 1M)

For further information contact:

Federal Election Commission
999 E street, NW
Washington, DC 20463

Toll Free 800-424-9530
Local 202-694-1100

**DETAILED SUMMARY PAGE
OF RECEIPTS**

Write or Type Committee Name

GUARDIAN LIFE INSURANCE COMPANY OF AMERICA POLITICAL ACTION COMMITTEE (GUARDIAN LIFE PAC

Report Covering the Period: From:

M	M
1	0

D	D
0	1

Y	Y	Y	Y
2	0	0	8

 To:

M	M
1	1

D	D
2	4

Y	Y	Y	Y
2	0	0	8

I. Receipts	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
11. Contributions (other than loans) From:		
(a) Individuals/Persons Other Than Political Committees	714.24	4768.48
(i) Itemized (use Schedule A)	20.00	2733.92
(ii) Unitemized	734.24	7502.40
(iii) TOTAL (add Lines 11(a)(i) and (ii)	0.00	0.00
(b) Political Party Committees	0.00	0.00
(c) Other Political Committees (such as PACs)	0.00	0.00
(d) Total Contributions (add Lines 11(a)(iii),(b) and (c)) (Carry Totals to Line 33, page 5)	734.24	7502.40
12. Transfers From Affiliated/Other Party Committees	0.00	0.00
13. All Loans Received	0.00	0.00
14. Loan Repayments Received	0.00	0.00
15. Offsets To Operating Expenditures (Refunds, Rebates, etc.) (Carry Totals to Line 37, page 5)	0.00	0.00
16. Refunds of Contributions Made to Federal candidates and Other Political Committees	0.00	0.00
17. Other Federal Receipts (Dividends, Interest, etc.)	0.00	0.00
18. Transfers from Non-Federal and Levin Funds		
(a) Non-Federal Account (from Schedule H3)	0.00	0.00
(b) Levin Funds (from Schedule H5)	0.00	0.00
(c) Total Transfer (add 18(a) and 18(b)).	0.00	0.00
19. Total Receipts (add Lines 11(d), 12, 13, 14, 15, 16, 17, and 18(c))	734.24	7502.40
20. Total Federal Receipts (subtract Line 18(c) from Line 19)	734.24	7502.40

DETAILED SUMMARY PAGE

of Disbursements

II. DISBURSEMENTS	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
21. Operating Expenditures:		
(a) Shared Federal/Non-Federal Activity (from Schedule H4)		
(i) Federal Share.....	0.00	0.00
(ii) Non-Federal Share.....	0.00	0.00
(b) Other Federal Operating Expenditures.....	0.00	0.00
(c) Total Operating Expenditures (add 21(a)(i), (a)(ii) and (b)).....	0.00	0.00
22. Transfers to Affiliated/Other Party Committees.....	0.00	0.00
23. Contributions to Federal Candidates/Committees and Other Political Committees.....	0.00	12750.00
24. Independent Expenditure (use Schedule E)	0.00	0.00
25. Coordinated Expenditures Made by Party Committees (2 U.S.C. 441a(d)) (use Schedule F).....	0.00	0.00
26. Loan Repayments Made.....	0.00	0.00
27. Loans Made.....	0.00	0.00
28. Refunds of Contributions To:		
(a) Individuals/Persons Other Than Political Committees	0.00	0.00
(b) Political Party Committees	0.00	0.00
(c) Other Political Committees (such as PACs)	0.00	0.00
(d) Total Contribution Refunds (add Lines 28(a), (b), and (c))	0.00	0.00
29. Other Disbursements.....	68.53	649.10
30. Federal Election Activity (2 U.S.C 431(20))		
(a) Shared Federal Election Activity (from Schedule H6)		
(i) Federal Share	0.00	0.00
(ii) "Levin" Share	0.00	0.00
(b) Federal Election Activity Paid Entirely With Federal Funds	0.00	0.00
(c) Total Federal Election Activity (add Lines 30(a)(i), 30(a)(ii) and 30(b))....	0.00	0.00
31. Total Disbursements (add Lines 21(c), 22, 23, 24, 25, 26, 27, 28(d), 29 and 30(c))..	68.53	13399.10
32. Total Federal Disbursements (subtract Line 21(a)(ii) and Line 30(a)(ii) from Line 31).....	68.53	13399.10

DETAILED SUMMARY PAGE
of Disbursements

III. Net Contributions/Operating Expenditures	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
33. Total Contributions (other than loans) from Line 11(d), page 3	734.24	7502.40
34. Total Contribution Refunds (from Line 28(d))	0.00	0.00
35. Net Contributions (other than loans) (subtract Line 34 from Line 33)	734.24	7502.40
36. Total Federal Operating Expenditures (add Line 21(a)(i) and Line 21(b)).....	0.00	0.00
37. Offsets to Operating Expenditures (from Line 15, page 3)	0.00	0.00
38. Net Operating Expenditures (subtract Line 37 from Line 36)	0.00	0.00

SCHEDULE A (FEC Form 3X) ITEMIZED RECEIPTS

Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one)	PAGE 6 / 10
	<input checked="" type="checkbox"/> 11a	<input type="checkbox"/> 11b
	<input type="checkbox"/> 13	<input type="checkbox"/> 14
	<input type="checkbox"/> 11c	<input type="checkbox"/> 12
	<input type="checkbox"/> 15	<input type="checkbox"/> 16
		<input type="checkbox"/> 17

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (In Full)
GUARDIAN LIFE INSURANCE COMPANY OF AMERICA POLITICAL ACTION COMMITTEE (GUARDIAN LIFE PAC)

A.	Full Name (Last, First, Middle Initial) Michael Byrne		Date of Receipt
	Mailing Address 206 Schindler Drive		<input type="text"/> M M / <input type="text"/> D D / <input type="text"/> Y Y Y Y 10 / 27 / 2008
	City	State	Zip Code
	Florham Park	NJ	07932
	FEC ID number of contributing federal political committee. C		Transaction ID: SA11AI.4424
Name of Employer Guardian Life Insurance		Occupation Vice President	Amount of Each Receipt this Period
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		Aggregate Year-to-Date ▼ 1000.00	<input type="text"/> 100.00
PAYROLL CONTRIBUTION			

B.	Full Name (Last, First, Middle Initial) John Cifu		Date of Receipt
	Mailing Address 8 Brookside Drive		<input type="text"/> M M / <input type="text"/> D D / <input type="text"/> Y Y Y Y 10 / 27 / 2008
	City	State	Zip Code
	Goshen	NY	10924
	FEC ID number of contributing federal political committee. C		Transaction ID: SA11AI.4425
Name of Employer Berkshire Life Insurance Co		Occupation Senior Vice President	Amount of Each Receipt this Period
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		Aggregate Year-to-Date ▼ 500.00	<input type="text"/> 50.00
pPAYROLL CONTRIBUTION			

C.	Full Name (Last, First, Middle Initial) Michael Fleming		Date of Receipt
	Mailing Address 58 Colgate Avenue		<input type="text"/> M M / <input type="text"/> D D / <input type="text"/> Y Y Y Y 10 / 27 / 2008
	City	State	Zip Code
	Yonkers	NY	10703
	FEC ID number of contributing federal political committee. C		Transaction ID: SA11AI.4426
Name of Employer Guardian Life Insurance		Occupation Director	Amount of Each Receipt this Period
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		Aggregate Year-to-Date ▼ 400.00	<input type="text"/> 40.00
PAYROLL CONTRIBUTION			

SUBTOTAL of Receipts This Page (optional)	<input type="text"/> 190.00
TOTAL This Period (last page this line number only)	<input type="text"/>

**SCHEDULE A (FEC Form 3X)
ITEMIZED RECEIPTS**

Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one)	PAGE 7 / 10
	<input checked="" type="checkbox"/> 11a	<input type="checkbox"/> 11b
	<input type="checkbox"/> 13	<input type="checkbox"/> 14
	<input type="checkbox"/> 11c	<input type="checkbox"/> 12
		<input type="checkbox"/> 15
		<input type="checkbox"/> 16
		<input type="checkbox"/> 17

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NAME OF COMMITTEE (In Full)
GUARDIAN LIFE INSURANCE COMPANY OF AMERICA POLITICAL ACTION COMMITTEE (GUARDIAN LIFE PAC)

A.	Full Name (Last, First, Middle Initial) John Foley		Date of Receipt	
	Mailing Address 2 Gold St Apt 4703		M M / D D / Y Y Y Y 10 / 27 / 2008	
	City	State	Zip Code	Transaction ID: SA11AI.4427
	New York	NY	10038	Amount of Each Receipt this Period
	FEC ID number of contributing federal political committee. C		100.00	
Name of Employer Guardian Life Insurance		Occupation Insurance		PAYROLL CONTRIBUTION
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		Aggregate Year-to-Date ▼ 1000.00		

B.	Full Name (Last, First, Middle Initial) Alexander Grant		Date of Receipt	
	Mailing Address 345 Essex 57 St Apt 16D		M M / D D / Y Y Y Y 10 / 27 / 2008	
	City	State	Zip Code	Transaction ID: SA11AI.4428
	New York	NY	10022	Amount of Each Receipt this Period
	FEC ID number of contributing federal political committee. C		100.00	
Name of Employer Guardian Life Insurance Co		Occupation Insurance		PAYROLL CONTRIBUTION
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		Aggregate Year-to-Date ▼ 1000.00		

C.	Full Name (Last, First, Middle Initial) Thomas Greaney		Date of Receipt	
	Mailing Address 33-3411 Hudson St		M M / D D / Y Y Y Y 10 / 27 / 2008	
	City	State	Zip Code	Transaction ID: SA11AI.4429
	Jersey City	NJ	07302	Amount of Each Receipt this Period
	FEC ID number of contributing federal political committee. C		50.00	
Name of Employer Guardian Life Insurance		Occupation Assistant Vice President		PAYROLL CONTRIBUTION
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		Aggregate Year-to-Date ▼ 500.00		

SUBTOTAL of Receipts This Page (optional)	250.00
TOTAL This Period (last page this line number only)	

SCHEDULE A (FEC Form 3X) ITEMIZED RECEIPTS

Use separate schedule(s)
for each category of the
Detailed Summary Page

FOR LINE NUMBER: PAGE 8 / 10
(check only one)

<input checked="" type="checkbox"/> 11a	<input type="checkbox"/> 11b	<input type="checkbox"/> 11c	<input type="checkbox"/> 12
<input type="checkbox"/> 13	<input type="checkbox"/> 14	<input type="checkbox"/> 15	<input type="checkbox"/> 16 <input type="checkbox"/> 17

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NAME OF COMMITTEE (In Full)
GUARDIAN LIFE INSURANCE COMPANY OF AMERICA POLITICAL ACTION COMMITTEE (GUARDIAN LIFE PAC)

A. Full Name (Last, First, Middle Initial)
John Hurley

Mailing Address 55 Meritoria Drive

City East Williston State NY Zip Code 11596

FEC ID number of contributing federal political committee. **C**

Name of Employer Guardian Life Insurance Occupation Vice President

Receipt For:
 Primary General
 Other (specify) ▼

Aggregate Year-to-Date ▼ 300.00

Date of Receipt 10 / 27 / 2008
Transaction ID: SA11AI.4430
Amount of Each Receipt this Period 30.00
PAYROLL CONTRIBUTION

B. Full Name (Last, First, Middle Initial)
Mondo Lee

Mailing Address 18 Nottingham Rd

City West Orange State NJ Zip Code 07052

FEC ID number of contributing federal political committee. **C**

Name of Employer Guardian Life Insurance Occupation Attorney

Receipt For:
 Primary General
 Other (specify) ▼

Aggregate Year-to-Date ▼ 400.00

Date of Receipt 10 / 27 / 2008
Transaction ID: SA11AI.4431
Amount of Each Receipt this Period 40.00
PAYROLL CONTRIBUTION

C. Full Name (Last, First, Middle Initial)
Dennis Manning

Mailing Address 81 Graenest Ridge Rd

City Wilton State CT Zip Code 06897

FEC ID number of contributing federal political committee. **C**

Name of Employer Guardian Life Insurance Occupation Chief Executive Officer

Receipt For:
 Primary General
 Other (specify) ▼

Aggregate Year-to-Date ▼ 1000.00

Date of Receipt 10 / 27 / 2008
Transaction ID: SA11AI.4432
Amount of Each Receipt this Period 100.00
PAYROLL CONTRIBUTION

SUBTOTAL of Receipts This Page (optional) ► 170.00

TOTAL This Period (last page this line number only) ►

SCHEDULE A (FEC Form 3X) ITEMIZED RECEIPTS

Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one)	PAGE 9 / 10
	<input checked="" type="checkbox"/> 11a	<input type="checkbox"/> 11b
	<input type="checkbox"/> 13	<input type="checkbox"/> 14
	<input type="checkbox"/> 11c	<input type="checkbox"/> 12
		<input type="checkbox"/> 15
		<input type="checkbox"/> 16
		<input type="checkbox"/> 17

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NAME OF COMMITTEE (In Full)
GUARDIAN LIFE INSURANCE COMPANY OF AMERICA POLITICAL ACTION COMMITTEE (GUARDIAN LIFE PAC)

A.	Full Name (Last, First, Middle Initial) Richard O'Donnel	Date of Receipt MM / DD / YYYY 10 / 24 / 2008
	Mailing Address 46 Longfellow Lane	Transaction ID: SA11AI.4433
	City State Zip Code Mahwah NJ 07430	Amount of Each Receipt this Period 40.00
	FEC ID number of contributing federal political committee. C	PAYROLL CONTRIBUTION
	Name of Employer Occupation Guardian Life Insurance Vice President	
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼	Aggregate Year-to-Date ▼ 400.00	

B.	Full Name (Last, First, Middle Initial) Douglas Phipps	Date of Receipt MM / DD / YYYY 10 / 27 / 2008
	Mailing Address 36 Hoyt St	Transaction ID: SA11AI.4434
	City State Zip Code Darien CT 06820	Amount of Each Receipt this Period 40.00
	FEC ID number of contributing federal political committee. C	PAYROLL CONTRIBUTION
	Name of Employer Occupation Guardian Life Insurance Vice President	
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼	Aggregate Year-to-Date ▼ 400.00	

C.	Full Name (Last, First, Middle Initial) Gordon Wylie	Date of Receipt MM / DD / YYYY 10 / 27 / 2008
	Mailing Address 459 Fort Hill Road	Transaction ID: SA11AI.4435
	City State Zip Code Scarsdale NY 10583	Amount of Each Receipt this Period 24.24
	FEC ID number of contributing federal political committee. C	PAYROLL CONTRIBUTION
	Name of Employer Occupation Guardian Life Insurance Vice President	
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼	Aggregate Year-to-Date ▼ 242.40	

SUBTOTAL of Receipts This Page (optional)	104.24
TOTAL This Period (last page this line number only)	714.24

**SCHEDULE B (FEC Form 3X)
ITEMIZED DISBURSEMENTS**

Use separate schedule(s)
for each category of the
Detailed Summary Page

FOR LINE NUMBER:
(check only one)

PAGE 10 / 10

<input type="checkbox"/> 21b	<input type="checkbox"/> 22	<input type="checkbox"/> 23	<input type="checkbox"/> 24	<input type="checkbox"/> 25	<input type="checkbox"/> 26
<input type="checkbox"/> 27	<input type="checkbox"/> 28a	<input type="checkbox"/> 28b	<input type="checkbox"/> 28c	<input checked="" type="checkbox"/> 29	<input type="checkbox"/> 30b

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NAME OF COMMITTEE (In Full)

GUARDIAN LIFE INSURANCE COMPANY OF AMERICA POLITICAL ACTION COMMITTEE (GUARDIAN LIFE PAC)

A.	Full Name (Last, First, Middle Initial) Chase Manhattan Bank	Transaction ID: SB29.4420 Date of Disbursement
	Mailing Address 221 Park Avenue South	<input type="text" value="10"/> / <input type="text" value="27"/> / <input type="text" value="2008"/>
	City New York State NY Zip Code 10003	Amount of Each Disbursement this Period
	Purpose of Disbursement Service Charge Candidate Name	<input type="text" value="34.06"/>
	Office Sought: <input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President State: District:	<input type="text" value="001"/> Category/Type
	Disbursement For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼	
B.	Full Name (Last, First, Middle Initial) Chase Manhattan Bank	Transaction ID: SB29.4421 Date of Disbursement
	Mailing Address 221 Park Avenue South	<input type="text" value="11"/> / <input type="text" value="05"/> / <input type="text" value="2008"/>
	City New York State NY Zip Code 10003	Amount of Each Disbursement this Period
	Purpose of Disbursement Service Charge Candidate Name	<input type="text" value="34.47"/>
	Office Sought: <input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President State: District:	<input type="text" value="001"/> Category/Type
	Disbursement For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼	

SUBTOTAL of Disbursements This Page (optional) ►

TOTAL This Period (last page this line number only) ►