



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

May 2, 2006

RQ-7

John R Hurley, Treasurer
Guardian Life Insurance Company Of Ameri
7 Hanover Square
New York, NY 10004

IDENTIFICATION NUMBER: C00173393

Reference: April Quarterly Report 1/1/2006 - 3/31/2006

Dear Treasurer:

It has come to the attention of the Federal Election Commission that you may have failed to file the above referenced report of receipts and expenditures as required by the Federal Election Campaign Act, as amended. You were previously notified of the due date for this report.

It is important that you file this report immediately with the Federal Election Commission, 999 E Street, N.W., Washington, D.C. 20463 for House candidates, or the Secretary of the Senate, 232 Hart Senate office building, Washington, D.C. 20510, for Senate candidates. A copy of the report must also be filed with the Secretary of State or equivalent State officer unless the State is exempt from the federal requirement to receive and maintain paper copies. You can verify the Commission's receipt of any documents submitted by your committee on the FEC website at www.fec.gov.

The failure to timely file this report may result in civil money penalties, an audit or legal enforcement action. The civil money penalty calculation for late reports does not include a grace period and begins on the day following the due date for the report. Due to heightened security screening measures, delivery of mail by the US Postal Service may be delayed. The Commission recommends that you submit your report via overnight delivery or courier service.

If you have any questions regarding this matter, please contact Kimberly Doughty at our toll free number (800)424-9530. Our direct local number is (202)694-1130.

Sincerely,

A handwritten signature in black ink, appearing to read "John D. Gibson".

John D. Gibson
Assistant Staff Director
Reports Analysis Division (RAD)

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