RQ-2

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

July 7, 2010

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

Response Due Date:
August 11, 2010

Identification Number: C00173393

Reference: April Quarterly Report (1/1/10-3/31/10)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. **Failure to adequately respond by the response date noted above could result in an audit or enforcement action.** Additional information is needed for the following item:

-The beginning cash balance of this report should equal the ending balance of your 2009 Year End Report. Please clarify this discrepancy and amend any subsequent report(s) that may be affected by this correction.

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

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

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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) 694-1173.

Sincerely,

Ashley A. Carter
Campaign Finance Analyst
Reports Analysis Division

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