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April 26, 2018

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RETURN RECEIPT REQUESTED

2520181570032

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, N.W., N-1515
Washington, D.C. 20210

Re: The Guardian Nonqualified Sales Incentive Employees' Deferred Compensation Plan Top Hat Plan Filing

Dear Sir or Madam:

The following statement is intended to comply with the alternative form for the reporting and disclosure requirements of Part I, Title I of ERISA, as outlined in the Department of Labor Regulation § 2520.104-23.

Name of Employer: The Guardian Life Insurance Company of America

Address of Employer: 7 Hanover Square
New York, NY 10004

Employer Identification Number: 13-5123390

Number of Plans of Deferred Compensation: The Guardian Life Insurance Company of America (the "Company") maintains seven (7) nonqualified deferred compensation plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, one of which is the Guardian Nonqualified Sales Incentive Employees' Deferred Compensation Plan (the "Plan"). Other entities within the Company's controlled group or within a group of trades or businesses under common control with the Company (as defined under Sections 414(b) and (c) of the Code) may be participating employers in the plans.

Number of Employees: As of January 1, 2014, there were 0 participants in the Plan, and during 2014 (the delinquent year), 13 employees became eligible for participation in the Plan.

Declaration: The Company maintains the plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Sincerely,

Andrew J. McMahon
Executive Vice President
Strategy and Customer Development



The Guardian Life Insurance
Company of America
Mail Station 23
7 Hanover Square
New York, NY 10004 4025

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. CUT AT NOTCHED LINE.
CERTIFIED MAIL

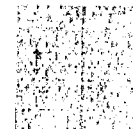


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