



PROPERTY AND CASUALTY COMPANIES - ASSOCIATION EDITION

## QUARTERLY STATEMENT

AS OF SEPTEMBER 30, 2023  
OF THE CONDITION AND AFFAIRS OF THE

### Old Guard Insurance Company

NAIC Group Code 0228 0228 NAIC Company Code 17558 Employer's ID Number 23-0929640  
(Current) (Prior)

Organized under the Laws of Ohio, State of Domicile or Port of Entry OH

Country of Domicile United States of America

Incorporated/Organized 12/09/1896 Commenced Business 12/09/1896

Statutory Home Office One Park Circle, Westfield Center, OH, US 44251-5001  
(Street and Number) (City or Town, State, Country and Zip Code)

Main Administrative Office One Park Circle, Westfield Center, OH, US 44251-5001  
(Street and Number) (City or Town, State, Country and Zip Code)

330-887-0101

(Area Code) (Telephone Number)

Mail Address P.O. Box 5001, Westfield Center, OH, US 44251-5001  
(Street and Number or P.O. Box) (City or Town, State, Country and Zip Code)

330-887-0101

(Area Code) (Telephone Number)

Primary Location of Books and Records One Park Circle, Westfield Center, OH, US 44251-5001  
(Street and Number) (City or Town, State, Country and Zip Code)

330-887-0101

(Area Code) (Telephone Number)

Internet Website Address www.westfieldgrp.com

Statutory Statement Contact Michelle Lynne Manzagol, 330-887-0101  
(Name) FinancialReporting@westfieldgrp.com, 330-887-4415  
(E-mail Address) (FAX Number)

#### OFFICERS

President, CEO, and Board Chair Edward James Largent III Chief Legal Officer and Secretary Frank Anthony Carrino

Chief Financial Officer and Treasurer Joseph Christian Kohmann

#### OTHER

Kathleen Rose Golovan, Chief Operations Officer John Andrew Kuhn, President, Westfield Specialty Kristine Lynn Neate, Chief of Staff  
Jennifer Constantine Palmieri, Chief People Officer Stuart Wayne Rosenberg, Chief Innov and Strategy Offr

#### DIRECTORS OR TRUSTEES

<u>Barbara Marie Bufkin</u>	<u>Cheryl Lila Carlisle</u>	<u>David Preston Hollander</u>
<u>Michael Tufts Jeans</u>	<u>John Patrick Lanigan Jr</u>	<u>Edward James Largent III</u>
<u>Craig David Pfeiffer</u>	<u>Billie Kay Rawot</u>	<u>John Lewis Watson</u>

State of Ohio SS: \_\_\_\_\_  
County of Medina

The officers of this reporting entity being duly sworn, each depose and say that they are the described officers of said reporting entity, and that on the reporting period stated above, all of the herein described assets were the absolute property of the said reporting entity, free and clear from any liens or claims thereon, except as herein stated, and that this statement, together with related exhibits, schedules and explanations therein contained, annexed or referred to, is a full and true statement of all the assets and liabilities and of the condition and affairs of the said reporting entity as of the reporting period stated above, and of its income and deductions therefrom for the period ended, and have been completed in accordance with the NAIC Annual Statement Instructions and Accounting Practices and Procedures manual except to the extent that: (1) state law may differ; or, (2) that state rules or regulations require differences in reporting not related to accounting practices and procedures, according to the best of their information, knowledge and belief, respectively. Furthermore, the scope of this attestation by the described officers also includes the related corresponding electronic filing with the NAIC, when required, that is an exact copy (except for formatting differences due to electronic filing) of the enclosed statement. The electronic filing may be requested by various regulators in lieu of or in addition to the enclosed statement.

Edward James Largent III  
President, CEO, and Board Chair

Joseph Christian Kohmann  
Chief Financial Officer and Treasurer

Frank Anthony Carrino  
Chief Legal Officer and Secretary

Subscribed and sworn to before me this  
15th day of October, 2023

a. Is this an original filing? .....  
b. If no,  
1. State the amendment number.....  
2. Date filed .....  
3. Number of pages attached.....

Yes [  ] No [  ]

## STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

## ASSETS

	Current Statement Date			4 December 31 Prior Year Net Admitted Assets
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	
1. Bonds .....	416,401,303	0	416,401,303	413,047,842
2. Stocks:				
2.1 Preferred stocks .....	0	0	0	0
2.2 Common stocks .....	73,897,693	0	73,897,693	76,132,110
3. Mortgage loans on real estate:				
3.1 First liens .....	0	0	0	0
3.2 Other than first liens.....	0	0	0	0
4. Real estate:				
4.1 Properties occupied by the company (less \$ encumbrances) .....	0	0	0	0
4.2 Properties held for the production of income (less \$ encumbrances) .....	0	0	0	0
4.3 Properties held for sale (less \$ encumbrances) .....	0	0	0	0
5. Cash (\$ 0 ), cash equivalents (\$ 2,130,718 ) and short-term investments (\$ 0 ) .....	2,130,718	0	2,130,718	8,629,643
6. Contract loans (including \$ 0 premium notes) .....	0	0	0	0
7. Derivatives .....	0	0	0	0
8. Other invested assets .....	0	0	0	0
9. Receivables for securities .....	0	0	0	0
10. Securities lending reinvested collateral assets .....	0	0	0	0
11. Aggregate write-ins for invested assets .....	0	0	0	0
12. Subtotals, cash and invested assets (Lines 1 to 11) .....	492,429,714	0	492,429,714	497,809,595
13. Title plants less \$ 0 charged off (for Title insurers only) .....	0	0	0	0
14. Investment income due and accrued .....	3,757,456	0	3,757,456	4,203,479
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection	16,404,756	1,823,218	14,581,538	14,363,921
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$ 153,851 earned but unbilled premiums) .....	63,851,665	15,386	63,836,279	53,634,554
15.3 Accrued retrospective premiums (\$ 0 ) and contracts subject to redetermination (\$ 0 ) .....	0	0	0	0
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers .....	0	0	0	0
16.2 Funds held by or deposited with reinsured companies .....	0	0	0	0
16.3 Other amounts receivable under reinsurance contracts .....	0	0	0	0
17. Amounts receivable relating to uninsured plans .....	0	0	0	0
18.1 Current federal and foreign income tax recoverable and interest thereon .....	0	0	0	147,191
18.2 Net deferred tax asset .....	774,083	0	774,083	229,761
19. Guaranty funds receivable or on deposit .....	0	0	0	0
20. Electronic data processing equipment and software .....	0	0	0	0
21. Furniture and equipment, including health care delivery assets (\$ 0 ) .....	0	0	0	0
22. Net adjustment in assets and liabilities due to foreign exchange rates .....	0	0	0	0
23. Receivables from parent, subsidiaries and affiliates .....	4,471,602	0	4,471,602	1,618,248
24. Health care (\$ 0 ) and other amounts receivable .....	0	0	0	0
25. Aggregate write-ins for other than invested assets .....	0	0	0	0
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25) .....	581,689,276	1,838,604	579,850,672	572,006,749
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts .....	0	0	0	0
28. Total (Lines 26 and 27)	581,689,276	1,838,604	579,850,672	572,006,749
<b>DETAILS OF WRITE-INS</b>				
1101. .....				
1102. .....				
1103. .....				
1198. Summary of remaining write-ins for Line 11 from overflow page .....	0	0	0	0
1199. Totals (Lines 1101 through 1103 plus 1198)(Line 11 above)	0	0	0	0
2501. .....				
2502. .....				
2503. .....				
2598. Summary of remaining write-ins for Line 25 from overflow page .....	0	0	0	0
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	0	0	0	0

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company  
**LIABILITIES, SURPLUS AND OTHER FUNDS**

	1 Current Statement Date	2 December 31, Prior Year
1. Losses (current accident year \$ 59,008,900 )	147,786,658	139,665,144
2. Reinsurance payable on paid losses and loss adjustment expenses	0	0
3. Loss adjustment expenses	35,499,081	34,782,610
4. Commissions payable, contingent commissions and other similar charges	12,166,382	11,575,442
5. Other expenses (excluding taxes, licenses and fees)	10,213,832	11,288,410
6. Taxes, licenses and fees (excluding federal and foreign income taxes)	2,046,130	2,322,331
7.1 Current federal and foreign income taxes (including \$ 0 on realized capital gains (losses))	1,197,661	0
7.2 Net deferred tax liability	0	0
8. Borrowed money \$ 0 and interest thereon \$ 0	0	0
9. Unearned premiums (after deducting unearned premiums for ceded reinsurance of \$ 81,478,911 and including warranty reserves of \$ 0 and accrued accident and health experience rating refunds including \$ 0 for medical loss ratio rebate per the Public Health Service Act)	122,062,277	102,050,568
10. Advance premium	0	0
11. Dividends declared and unpaid:		
11.1 Stockholders	0	0
11.2 Policyholders	0	0
12. Ceded reinsurance premiums payable (net of ceding commissions)	4,920,116	5,237,291
13. Funds held by company under reinsurance treaties	0	0
14. Amounts withheld or retained by company for account of others	0	0
15. Remittances and items not allocated	0	0
16. Provision for reinsurance (including \$ 0 certified)	0	0
17. Net adjustments in assets and liabilities due to foreign exchange rates	0	0
18. Drafts outstanding	0	0
19. Payable to parent, subsidiaries and affiliates	0	0
20. Derivatives	0	0
21. Payable for securities	0	0
22. Payable for securities lending	0	0
23. Liability for amounts held under uninsured plans	0	0
24. Capital notes \$ 0 and interest thereon \$ 0	0	0
25. Aggregate write-ins for liabilities	0	0
26. Total liabilities excluding protected cell liabilities (Lines 1 through 25)	335,892,137	306,921,796
27. Protected cell liabilities	0	0
28. Total liabilities (Lines 26 and 27)	335,892,137	306,921,796
29. Aggregate write-ins for special surplus funds	0	0
30. Common capital stock	2,500,000	2,500,000
31. Preferred capital stock	0	0
32. Aggregate write-ins for other than special surplus funds	0	0
33. Surplus notes	0	0
34. Gross paid in and contributed surplus	31,870,941	31,870,941
35. Unassigned funds (surplus)	209,587,594	230,714,012
36. Less treasury stock, at cost:		
36.1 0 shares common (value included in Line 30 \$ 0 )	0	0
36.2 0 shares preferred (value included in Line 31 \$ 0 )	0	0
37. Surplus as regards policyholders (Lines 29 to 35, less 36)	243,958,535	265,084,953
38. Totals (Page 2, Line 28, Col. 3)	579,850,672	572,006,749
<b>DETAILS OF WRITE-INS</b>		
2501.		
2502.		
2503.		
2598. Summary of remaining write-ins for Line 25 from overflow page	0	0
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	0	0
2901.		
2902.		
2903.		
2998. Summary of remaining write-ins for Line 29 from overflow page	0	0
2999. Totals (Lines 2901 through 2903 plus 2998)(Line 29 above)	0	0
3201.		
3202.		
3203.		
3298. Summary of remaining write-ins for Line 32 from overflow page	0	0
3299. Totals (Lines 3201 through 3203 plus 3298)(Line 32 above)	0	0

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company  
**STATEMENT OF INCOME**

	1 Current Year to Date	2 Prior Year to Date	3 Prior Year Ended December 31
<b>UNDERWRITING INCOME</b>			
1. Premiums earned:			
1.1 Direct (written \$ 121,381,445 )	103,786,417	43,786,178	70,272,560
1.2 Assumed (written \$ 179,178,048 )	159,120,968	136,978,960	186,067,615
1.3 Ceded (written \$ 121,651,697 )	104,011,299	43,867,543	70,361,184
1.4 Net (written \$ 178,907,796 )	158,896,086	136,897,595	185,978,991
<b>DEDUCTIONS:</b>			
2. Losses incurred (current accident year \$ 117,415,777 ):			
2.1 Direct	83,549,035	26,654,337	49,191,751
2.2 Assumed	108,938,418	89,959,672	122,396,658
2.3 Ceded	83,694,306	26,699,465	49,232,369
2.4 Net	108,793,147	89,914,544	122,356,040
3. Loss adjustment expenses incurred	15,203,017	12,487,427	17,335,191
4. Other underwriting expenses incurred	57,721,424	49,914,081	67,262,313
5. Aggregate write-ins for underwriting deductions	0	0	0
6. Total underwriting deductions (Lines 2 through 5)	181,717,588	152,316,052	206,953,544
7. Net income of protected cells	0	0	0
8. Net underwriting gain (loss) (Line 1 minus Line 6 + Line 7)	(22,821,502)	(15,418,457)	(20,974,553)
<b>INVESTMENT INCOME</b>			
9. Net investment income earned	11,435,041	11,027,371	14,747,986
10. Net realized capital gains (losses) less capital gains tax of \$ 475,321	1,846,306	8,814,288	10,113,633
11. Net investment gain (loss) (Lines 9 + 10)	13,281,347	19,841,659	24,861,619
<b>OTHER INCOME</b>			
12. Net gain or (loss) from agents' or premium balances charged off (amount recovered \$ 313,937 amount charged off \$ 633,381 )	(319,444)	(219,725)	(375,368)
13. Finance and service charges not included in premiums	457,329	304,183	434,070
14. Aggregate write-ins for miscellaneous income	14	6	7
15. Total other income (Lines 12 through 14)	137,899	84,464	58,709
16. Net income before dividends to policyholders, after capital gains tax and before all other federal and foreign income taxes (Lines 8 + 11 + 15)	(9,402,256)	4,507,666	3,945,775
17. Dividends to policyholders	2,106	0	0
18. Net income, after dividends to policyholders, after capital gains tax and before all other federal and foreign income taxes (Line 16 minus Line 17)	(9,404,362)	4,507,666	3,945,775
19. Federal and foreign income taxes incurred	(1,725,488)	(597,366)	(701,556)
20. Net income (Line 18 minus Line 19)(to Line 22)	(7,678,874)	5,105,032	4,647,331
<b>CAPITAL AND SURPLUS ACCOUNT</b>			
21. Surplus as regards policyholders, December 31 prior year	265,084,953	278,941,243	278,941,243
22. Net income (from Line 20)	(7,678,874)	5,105,032	4,647,331
23. Net transfers (to) from Protected Cell accounts	0	0	0
24. Change in net unrealized capital gains (losses) less capital gains tax of \$ 255,252	902,040	(24,200,702)	(19,030,457)
25. Change in net unrealized foreign exchange capital gain (loss)	0	0	0
26. Change in net deferred income tax	799,574	559,074	1,029,379
27. Change in nonadmitted assets	(149,158)	(231,911)	(502,543)
28. Change in provision for reinsurance	0	0	0
29. Change in surplus notes	0	0	0
30. Surplus (contributed to) withdrawn from protected cells	0	0	0
31. Cumulative effect of changes in accounting principles	0	0	0
32. Capital changes:			
32.1 Paid in	0	0	0
32.2 Transferred from surplus (Stock Dividend)	0	0	0
32.3 Transferred to surplus	0	0	0
33. Surplus adjustments:			
33.1 Paid in	0	0	0
33.2 Transferred to capital (Stock Dividend)	0	0	0
33.3 Transferred from capital	0	0	0
34. Net remittances from or (to) Home Office	0	0	0
35. Dividends to stockholders	(15,000,000)	0	0
36. Change in treasury stock	0	0	0
37. Aggregate write-ins for gains and losses in surplus	0	0	0
38. Change in surplus as regards policyholders (Lines 22 through 37)	(21,126,418)	(18,768,507)	(13,856,290)
39. Surplus as regards policyholders, as of statement date (Lines 21 plus 38)	243,958,535	260,172,736	265,084,953
<b>DETAILS OF WRITE-INS</b>			
0501.			
0502.			
0503.			
0598. Summary of remaining write-ins for Line 5 from overflow page	0	0	0
0599. Totals (Lines 0501 through 0503 plus 0598)(Line 5 above)	0	0	0
1401. Net other interest income (expense)	14	6	7
1402.			
1403.			
1498. Summary of remaining write-ins for Line 14 from overflow page	0	0	0
1499. Totals (Lines 1401 through 1403 plus 1498)(Line 14 above)	14	6	7
3701.			
3702.			
3703.			
3798. Summary of remaining write-ins for Line 37 from overflow page	0	0	0
3799. Totals (Lines 3701 through 3703 plus 3798)(Line 37 above)	0	0	0

**STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company**  
**CASH FLOW**

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
<b>Cash from Operations</b>			
1. Premiums collected net of reinsurance .....	168,022,121	143,529,749	195,102,953
2. Net investment income .....	13,390,728	13,132,436	17,179,858
3. Miscellaneous income .....	137,898	84,464	58,709
4. Total (Lines 1 to 3) .....	181,550,747	156,746,649	212,341,520
5. Benefit and loss related payments .....	100,671,633	78,633,502	110,338,761
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts .....	0	0	0
7. Commissions, expenses paid and aggregate write-ins for deductions .....	72,929,413	64,504,461	82,921,881
8. Dividends paid to policyholders .....	2,106	0	0
9. Federal and foreign income taxes paid (recovered) net of \$ .....	475,321	tax on capital gains (losses) .....	(2,595,019) 2,700,375 2,273,015
10. Total (Lines 5 through 9) .....	171,008,133	145,838,338	195,533,657
11. Net cash from operations (Line 4 minus Line 10) .....	10,542,614	10,908,311	16,807,863
<b>Cash from Investments</b>			
12. Proceeds from investments sold, matured or repaid:			
12.1 Bonds .....	17,584,395	12,888,953	13,111,424
12.2 Stocks .....	16,824,390	17,500,574	20,984,242
12.3 Mortgage loans .....	0	0	0
12.4 Real estate .....	0	0	0
12.5 Other invested assets .....	0	0	0
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments .....	0	0	0
12.7 Miscellaneous proceeds .....	0	0	0
12.8 Total investment proceeds (Lines 12.1 to 12.7) .....	34,408,785	30,389,527	34,095,666
13. Cost of investments acquired (long-term only):			
13.1 Bonds .....	22,485,916	40,332,869	42,747,551
13.2 Stocks .....	11,111,054	2,846,429	2,846,429
13.3 Mortgage loans .....	0	0	0
13.4 Real estate .....	0	0	0
13.5 Other invested assets .....	0	0	0
13.6 Miscellaneous applications .....	0	0	0
13.7 Total investments acquired (Lines 13.1 to 13.6) .....	33,596,970	43,179,298	45,593,980
14. Net increase (or decrease) in contract loans and premium notes .....	0	0	0
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14) .....	811,815	(12,789,771)	(11,498,314)
<b>Cash from Financing and Miscellaneous Sources</b>			
16. Cash provided (applied):			
16.1 Surplus notes, capital notes .....	0	0	0
16.2 Capital and paid in surplus, less treasury stock .....	0	0	0
16.3 Borrowed funds .....	0	0	0
16.4 Net deposits on deposit-type contracts and other insurance liabilities .....	0	0	0
16.5 Dividends to stockholders .....	15,000,000	0	0
16.6 Other cash provided (applied) .....	(2,853,354)	471,402	(30,446)
17. Net cash from financing and miscellaneous sources (Line 16.1 through Line 16.4 minus Line 16.5 plus Line 16.6) .....	(17,853,354)	471,402	(30,446)
<b>RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS</b>			
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17) .....	(6,498,925)	(1,410,058)	5,279,103
19. Cash, cash equivalents and short-term investments:			
19.1 Beginning of year .....	8,629,643	3,350,540	3,350,540
19.2 End of period (Line 18 plus Line 19.1) .....	2,130,718	1,940,482	8,629,643

Note: Supplemental disclosures of cash flow information for non-cash transactions:

20.0001. Exchange of equity investment to equity investment .....	2,566,200	0	0
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## NOTES TO FINANCIAL STATEMENTS

**NOTE 1 Summary of Significant Accounting Policies and Going Concern**
**A. Accounting Practices**

The financial statements of Old Guard Insurance Company (the Company) are presented on the basis of accounting practices prescribed or permitted by the Ohio Department of Insurance.

The Ohio Department of Insurance recognizes only statutory accounting practices (SAP) prescribed or permitted by the State of Ohio for determining and reporting the financial condition and results of operations of an insurance company, for determining its solvency under the Ohio Insurance law. The National Association of Insurance Commissioners' (NAIC) Accounting Practices and Procedures Manual (NAIC SAP) has been adopted as a component of prescribed or permitted practices by the State of Ohio.

The Company has not implemented any prescribed or permitted accounting practices by the State of Ohio that differ from those found in NAIC SAP.

A reconciliation of the Company's net income and capital and surplus between NAIC SAP and practices prescribed and permitted by the State of Ohio is shown below:

	SSAP #	F/S Page	F/S Line #	9/30/2023	12/31/2022
<b>NET INCOME</b>					
(1) State basis (Page 4, Line 20, Columns 1 & 3)	XXX	XXX	XXX	\$ (7,678,874)	\$ 4,647,331
(2) State Prescribed Practices that are an increase/(decrease) from NAIC SAP:					
(3) State Permitted Practices that are an increase/(decrease) from NAIC SAP:					
(4) NAIC SAP (1-2-3=4)	XXX	XXX	XXX	\$ (7,678,874)	\$ 4,647,331
<b>SURPLUS</b>					
(5) State basis (Page 3, Line 37, Columns 1 & 2)	XXX	XXX	XXX	\$ 243,958,535	\$ 265,084,953
(6) State Prescribed Practices that are an increase/(decrease) from NAIC SAP:					
(7) State Permitted Practices that are an increase/(decrease) from NAIC SAP:					
(8) NAIC SAP (5-6-7=8)	XXX	XXX	XXX	\$ 243,958,535	\$ 265,084,953

**B. Use of Estimates in the Preparation of the Financial Statements**

No significant changes

**C. Accounting Policy**

Premiums are earned over the terms of the related insurance policies and reinsurance contracts. Unearned premium reserves are established to cover the unexpired portion of premiums written. Such reserves are computed by pro rata methods for direct business and are based on reports received from ceding companies for reinsurance.

Expenses incurred in connection with acquiring new insurance business, including such acquisition costs as sales commissions, are charged to operations as incurred. Expenses incurred are reduced for ceding allowances received or receivable.

In addition, the Company uses the following accounting policies:

- (1) No significant changes
- (2) Bonds not backed by other loans are stated at amortized cost using the scientific interest method per SSAP No.26.
- (3-5) No significant changes
- (6) Loan-backed securities are stated at either amortized cost or the lower of amortized cost or fair market value. The retrospective adjustment method is used to value all securities. If a security has been written down due to an other-than-temporary impairment, the prospective adjustment method is used subsequent to the loss recognition in accordance with SSAP No.43R.
- (7-13) No significant changes

**D. Going Concern**

Management continuously monitors the Company's financial results and compliance with regulatory requirements and finds no reason to expect the Company to not continue as a going concern.

**NOTE 2 Accounting Changes and Corrections of Errors**

Not applicable

**NOTE 3 Business Combinations and Goodwill**

Not applicable

**NOTE 4 Discontinued Operations**

Not applicable

**NOTE 5 Investments**
**A. Mortgage Loans, including Mezzanine Real Estate Loans**

The Company does not invest in mortgage loans. No mezzanine real estate loans are held.

**B. Debt Restructuring**

The Company is not a creditor for any loans that have been restructured.

**C. Reverse Mortgages**

Not applicable

**D. Loan-Backed Securities**

- (1) Prepayment assumptions for single class and multi class mortgage-backed/asset-backed securities were obtained from broker dealer survey values or internal estimates. The Company used Interactive Data Corp. in determining the market value of its loan-backed securities.

- (2-3) No other-than-temporary impairments have been recognized on loan-backed securities.

## NOTES TO FINANCIAL STATEMENTS

(4) Impaired loan-backed securities for which an other-than-temporary impairment has not been recognized as of September 30, 2023 are summarized below:

a) The aggregate amount of unrealized losses:	
1. Less than 12 Months	\$ (57,256)
2. 12 Months or Longer	\$ (1,032,234)
b) The aggregate related fair value of securities with unrealized losses:	
1. Less than 12 Months	\$ 2,206,266
2. 12 Months or Longer	\$ 5,573,224

(5) In concluding that the impairments are not other-than-temporary, the Company has considered the following general categories of information:

- a. Length of time and extent to which the fair value has been less than cost
- b. Issuer credit quality
- c. Industry sector considerations
- d. General interest rate environment
- e. Probability of collecting future cash flows

E. Dollar Repurchase Agreements and/or Securities Lending Transactions  
Not applicable

F. Repurchase Agreements Transactions Accounted for as Secured Borrowing  
Not applicable

G. Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing  
Not applicable

H. Repurchase Agreements Transactions Accounted for as a Sale  
Not applicable

I. Reverse Repurchase Agreements Transactions Accounted for as a Sale  
Not applicable

J. Real Estate  
Not applicable

K. Low Income Housing tax Credits (LIHTC)  
Not applicable

L. Restricted Assets  
No significant changes

M. Working Capital Finance Investments  
Not applicable

N. Offsetting and Netting of Assets and Liabilities  
Not applicable

O. 5GI Securities  
Not applicable

P. Short Sales  
Not applicable

Q. Prepayment Penalty and Acceleration Fees  
Not applicable

R. Reporting Entity's Share of Cash Pool by Asset Type  
Not applicable

**NOTE 6 Joint Ventures, Partnerships and Limited Liability Companies**  
Not applicable

**NOTE 7 Investment Income**  
Not applicable

**NOTE 8 Derivative Instruments**  
Not applicable

**NOTE 9 Income Taxes**

A. The components of the net deferred tax asset/(liability) at the end of current period are as follows:

1.

	As of End of Current Period			12/31/2022			Change		
	(1) Ordinary	(2) Capital	(3) (Col. 1 + 2) Total	(4) Ordinary	(5) Capital	(6) (Col. 4 + 5) Total	(7) (Col. 1 - 4) Ordinary	(8) (Col. 2 - 5) Capital	(9) (Col. 7 + 8) Total
(a) Gross Deferred Tax Assets	\$ 8,516,461	\$ 1,515,598	\$ 10,032,059	\$ 7,764,910	\$ 1,540,176	\$ 9,305,086	\$ 751,551	\$ (24,578)	\$ 726,973
(b) Statutory Valuation Allowance Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(c) Adjusted Gross Deferred Tax Assets (1a - 1b)	\$ 8,516,461	\$ 1,515,598	\$ 10,032,059	\$ 7,764,910	\$ 1,540,176	\$ 9,305,086	\$ 751,551	\$ (24,578)	\$ 726,973
(d) Deferred Tax Assets Nonadmitted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(e) Subtotal Net Admitted Deferred Tax Asset (1c - 1d)	\$ 8,516,461	\$ 1,515,598	\$ 10,032,059	\$ 7,764,910	\$ 1,540,176	\$ 9,305,086	\$ 751,551	\$ (24,578)	\$ 726,973
(f) Deferred Tax Liabilities	\$ 286,283	\$ 8,971,693	\$ 9,257,976	\$ 359,534	\$ 8,715,791	\$ 9,075,325	\$ (73,251)	\$ 255,902	\$ 182,651
(g) Net Admitted Deferred Tax Asset/(Net Deferred Tax Liability) (1e - 1f)	\$ 8,230,178	\$ (7,456,095)	\$ 774,083	\$ 7,405,376	\$ (7,175,615)	\$ 229,761	\$ 824,802	\$ (280,480)	\$ 544,322

2.

	As of End of Current Period			12/31/2022			Change		
	(1) Ordinary	(2) Capital	(3) (Col. 1 + 2) Total	(4) Ordinary	(5) Capital	(6) (Col. 4 + 5) Total	(7) (Col. 1 - 4) Ordinary	(8) (Col. 2 - 5) Capital	(9) (Col. 7 + 8) Total

## NOTES TO FINANCIAL STATEMENTS

Admission Calculation Components SSAP No. 101										
(a) Federal Income Taxes Paid In Prior Years Recoverable Through Loss Carrybacks	\$ -	\$ 431,159	\$ 431,159	\$ 1,137,066	\$ 392,180	\$ 1,529,246	\$ (1,137,066)	\$ 38,979	\$ (1,098,087)	
(b) Adjusted Gross Deferred Tax Assets Expected To Be Realized (Excluding The Amount Of Deferred Tax Assets From 2(a) above) After Application of the Threshold Limitation. (The Lesser of 2(b)1 and 2(b)2 Below)	\$ 5,184,688	\$ -	\$ 5,184,688	\$ 4,588,035	\$ -	\$ 4,588,035	\$ 596,653	\$ -	\$ 596,653	
1. Adjusted Gross Deferred Tax Assets Expected to be Realized Following the Balance Sheet Date.	\$ 5,184,688	\$ -	\$ 5,184,688	\$ 4,588,035	\$ -	\$ 4,588,035	\$ 596,653	\$ -	\$ 596,653	
2. Adjusted Gross Deferred Tax Assets Allowed per Limitation Threshold.	XXX	XXX	\$36,593,780	XXX	XXX	\$39,762,743	XXX	XXX	\$ (3,168,963)	
(c) Adjusted Gross Deferred Tax Assets (Excluding The Amount Of Deferred Tax Assets From 2(a) and 2(b) above) Offset by Gross Deferred Tax Liabilities.	\$ 3,331,773	\$ 1,084,439	\$ 4,416,212	\$ 2,039,809	\$ 1,147,996	\$ 3,187,805	\$ 1,291,964	\$ (63,557)	\$ 1,228,407	
(d) Deferred Tax Assets Admitted as the result of application of SSAP No. 101. Total (2(a) + 2(b) + 2(c))	\$ 8,516,461	\$ 1,515,598	\$10,032,059	\$ 7,764,910	\$ 1,540,176	\$ 9,305,086	\$ 751,551	\$ (24,578)	\$ 726,973	

3.

	2023	2022
a. Ratio Percentage Used To Determine Recovery Period And Threshold Limitation Amount.	1046.263%	1136.867%
b. Amount Of Adjusted Capital And Surplus Used To Determine Recovery Period And Threshold Limitation In 2(b)2 Above.	\$ 243,958,535	\$ 265,084,953

4.

	As of End of Current Period		12/31/2022		Change	
	(1) Ordinary	(2) Capital	(3) Ordinary	(4) Capital	(5) (Col. 1 - 3) Ordinary	(6) (Col. 2 - 4) Capital
Impact of Tax Planning Strategies:						
(a) Determination of adjusted gross deferred tax assets and net admitted deferred tax assets, by tax character as a percentage.						
1. Adjusted Gross DTAs amount from Note 9A1(c)	\$ 8,516,461	\$ 1,515,598	\$ 7,764,910	\$ 1,540,176	\$ 751,551	\$ (24,578)
2. Percentage of adjusted gross DTAs by tax character attributable to the impact of tax planning strategies	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3. Net Admitted Adjusted Gross DTAs amount from Note 9A1(e)	\$ 8,516,461	\$ 1,515,598	\$ 7,764,910	\$ 1,540,176	\$ 751,551	\$ (24,578)
4. Percentage of net admitted adjusted gross DTAs by tax character admitted because of the impact of tax planning strategies	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

b. Do the Company's tax-planning strategies include the use of reinsurance? Yes  No 

## B. Deferred Tax Liabilities Not Recognized

- The types of temporary differences for which a DTL has not been recognized and the types of events that would cause those temporary differences to become taxable are: There are no temporary differences for which deferred tax liabilities are not recorded.
- The cumulative amount of each type of temporary difference is: Not Applicable
- The amount of the unrecognized DTL for temporary differences related to investments in foreign subsidiaries and foreign corporate joint ventures that are essentially permanent in duration, if determination of that liability is practicable, or a statement that determination is not practicable are: Not Applicable
- The amount of the DTL for temporary differences other than those in item (3) above that is not recognized is: Not Applicable

## C. Current income taxes incurred consist of the following major components:

	(1) As of End of Current Period	(2)		(3) (Col. 1 - 2) Change
		12/31/2022		
1. Current Income Tax				
(a) Federal	\$ (1,253,982)	\$ 1,938,948	\$ (3,192,930)	
(b) Foreign	\$ 3,815	\$ 1,134	\$ 2,681	
(c) Subtotal (1a+1b)	\$ (1,250,167)	\$ 1,940,082	\$ (3,190,249)	
(d) Federal income tax on net capital gains	\$ (475,321)	\$ (2,677,236)	\$ 2,201,915	
(e) Utilization of capital loss carry-forwards	\$ -	\$ -	\$ -	
(f) Other	\$ -	\$ 35,598	\$ (35,598)	
(g) Federal and foreign income taxes incurred (1c+1d+1e+1f)	\$ (1,725,488)	\$ (701,556)	\$ (1,023,932)	
2. Deferred Tax Assets:				
(a) Ordinary:				
(1) Discounting of unpaid losses	\$ 1,378,191	\$ 1,380,081	\$ (1,890)	
(2) Unearned premium reserve	\$ 4,740,860	\$ 4,110,492	\$ 630,368	
(3) Policyholder reserves	\$ -	\$ -	\$ -	
(4) Investments	\$ 3,255	\$ 3,255	\$ -	
(5) Deferred acquisition costs	\$ -	\$ -	\$ -	
(6) Policyholder dividends accrual	\$ -	\$ -	\$ -	
(7) Fixed assets	\$ 85,186	\$ 85,186	\$ -	
(8) Compensation and benefits accrual	\$ -	\$ -	\$ -	
(9) Pension accrual	\$ 1,146,954	\$ 1,144,105	\$ 2,849	
(10) Receivables - nonadmitted	\$ -	\$ -	\$ -	
(11) Net operating loss carry-forward	\$ -	\$ -	\$ -	
(12) Tax credit carry-forward	\$ -	\$ -	\$ -	
(13) Other	\$ 1,162,015	\$ 1,041,791	\$ 120,224	
(99) Subtotal (sum of 2a1 through 2a13)	\$ 8,516,461	\$ 7,764,910	\$ 751,551	
(b) Statutory valuation allowance adjustment	\$ -	\$ -	\$ -	

## NOTES TO FINANCIAL STATEMENTS

(c) Nonadmitted	\$ -	\$ -	\$ -
(d) Admitted ordinary deferred tax assets (2a99 - 2b - 2c)	\$ 8,516,461	\$ 7,764,910	\$ 751,551
(e) Capital:			
(1) Investments	\$ 1,204,932	\$ 1,275,552	\$ (70,620)
(2) Net capital loss carry-forward	\$ -	\$ -	\$ -
(3) Real estate	\$ -	\$ -	\$ -
(4) Other	\$ 310,666	\$ 264,624	\$ 46,042
(99) Subtotal (2e1+2e2+2e3+2e4)	\$ 1,515,598	\$ 1,540,176	\$ (24,578)
(f) Statutory valuation allowance adjustment	\$ -	\$ -	\$ -
(g) Nonadmitted	\$ -	\$ -	\$ -
(h) Admitted capital deferred tax assets (2e99 - 2f - 2g)	\$ 1,515,598	\$ 1,540,176	\$ (24,578)
(i) Admitted deferred tax assets (2d + 2h)	\$ 10,032,059	\$ 9,305,086	\$ 726,973
3. Deferred Tax Liabilities:			
(a) Ordinary:			
(1) Investments	\$ 12,335	\$ 19,167	\$ (6,832)
(2) Fixed assets	\$ -	\$ -	\$ -
(3) Deferred and uncollected premium	\$ 36,431	\$ 25,185	\$ 11,246
(4) Policyholder reserves	\$ -	\$ -	\$ -
(5) Other	\$ 237,517	\$ 315,182	\$ (77,665)
(99) Subtotal (3a1+3a2+3a3+3a4+3a5)	\$ 286,283	\$ 359,534	\$ (73,251)
(b) Capital:			
(1) Investments	\$ 1,150,882	\$ 1,150,232	\$ 650
(2) Real estate	\$ -	\$ -	\$ -
(3) Other	\$ 7,820,811	\$ 7,565,559	\$ 255,252
(99) Subtotal (3b1+3b2+3b3)	\$ 8,971,693	\$ 8,715,791	\$ 255,902
(c) Deferred tax liabilities (3a99 + 3b99)	\$ 9,257,976	\$ 9,075,325	\$ 182,651
4. Net deferred tax assets/liabilities (2i - 3c)	\$ 774,083	\$ 229,761	\$ 544,322

D. Reconciliation of Federal Income Tax Rate to Actual Effective Rate Among the more significant book to tax adjustments were the following:

	Amount	Effective Tax Rate %
<b>Permanent Differences:</b>		
Provision computed at statutory rate	\$ (1,875,099)	21.00%
Change in Non-Admitted Assets	\$ -	0.00%
Proration of tax exempt investment income	\$ 60,502	-0.70%
Tax exempt income deduction	\$ (132,686)	1.50%
Dividends received deduction	\$ (109,320)	1.20%
Disallowable travel and entertainment	\$ 61,607	-0.70%
Other permanent differences	\$ (8,704)	0.10%
<b>Temporary Differences:</b>		
Total ordinary DTA's	\$ 751,550	-8.40%
Total ordinary DTL's	\$ 73,253	-0.80%
Total capital DTA's	\$ (70,620)	0.80%
Total capital DTL's	\$ (650)	0.00%
<b>Other:</b>		
Statutory valuation allowance	\$ -	0.00%
Accrual adjustment - prior year	\$ -	0.00%
Other	\$ -	0.00%
Totals	\$ (1,250,167)	14.00%
Federal and foreign income taxes incurred	\$ (1,725,488)	19.30%
Realized capital gains (losses) tax	\$ 475,321	-5.30%
Change in net deferred income taxes	\$ (753,533)	8.40%
Total statutory income taxes	\$ (2,003,700)	22.40%

E. Operating Loss Carryforwards and Income Taxes Available for Recoupment

1. The amounts, origination dates and expiration dates of operating loss and tax credit carry forwards available for tax purposes:

Description (Operating Loss or Tax Credit Carry Forward)	Amounts	Origination Dates	Expiration Dates
AMT Credit Carryforward	\$ -	N/A	N/A
R&D Credit Carryforward	\$ -	N/A	N/A
Foreign Tax Credit Carryforward	\$ -	N/A	N/A

2. The following is income tax expense for the current year and each preceding years that is available for recoupment in the event of future net losses:

Year	Amounts
9/30/2023	\$ -
12/31/2022	\$ 2,677,236
12/31/2021	\$ 3,771,389

3. The Company's aggregate amount of deposits admitted under Section 6603 of the Internal Revenue Service Code. The Company did not have any protective tax deposits under Section 6603 of the Internal Revenue Service Code.

F. Consolidated Federal Income Tax Return

1. The Company's federal income tax return is consolidated with the following entities:

Ohio Farmers Insurance Company (parent company)  
Westfield Insurance Company  
Westfield National Insurance Company

## NOTES TO FINANCIAL STATEMENTS

American Select Insurance Company  
 Westfield Champion Insurance Company  
 Westfield Premier Insurance Company  
 Westfield Select Insurance Company  
 Westfield Specialty Insurance Company  
 Westfield Superior Insurance Company  
 Westfield Touchstone Insurance Company  
 Westfield Management Company  
 Westfield Services, Inc.  
 Westfield Bancorp, Inc.  
 Westfield Credit Corp.  
 Westfield Bank, FSB  
 Westfield Specialty, Inc.

## 2. The manner in which the Board of Directors sets forth for allocating the consolidated federal income tax:

Each company in the consolidation has agreed to share any tax or recovery of tax based on their individual taxable income or loss. Each company's current taxable income or loss will be adjusted by any prior taxable income or loss which can be carried forward to the current year.

## G. Federal or Foreign Federal Income Tax Loss Contingencies:

None

## H. Repatriation Transition Tax (RTT)

RTT owed under the TCJA

1a Has the entity fully remitted the RTT? Yes

1b If yes, list the amount of the RTT paid \$ -

If no, list the future installments to satisfy the RTT:

Installment 1	\$	-
Installment 2	\$	-
Installment 3	\$	-
Installment 4	\$	-
Installment 5	\$	-
Installment 6	\$	-
Installment 7	\$	-
Installment 8	\$	-
Total	\$	-

## I. Alternative Minimum Tax (AMT) Credit

Was the AMT Credit recognized as a current year recoverable or Deferred Tax Asset (DTA)? DTA

	Amount
(1) Gross AMT Credit Recognized as:	
a. Current year recoverable	\$ -
b. Deferred tax asset (DTA)	\$ -
(2) Beginning Balance of AMT Credit Carryforward	\$ -
(3) Amounts Recovered	\$ -
(4) Adjustments	\$ -
(5) Ending Balance of AMT Credit Carryforward (5=2-3-4)	\$ -
(6) Reduction for Sequestration	\$ -
(7) Nonadmitted by Reporting Entity	\$ -
(8) Reporting Entity Ending Balance (8=5-6-7)	\$ -

**NOTE 10 Information Concerning Parent, Subsidiaries, Affiliates and Other Related Parties**

A. The Company is owned and operated by its parent company, Ohio Farmers Insurance Company.

B. On August 16, 2023, the Company paid a common stock dividend of \$15,000,000 to its parent, Ohio Farmers Insurance Company.

C. Transactions with related party who are not reported on Schedule Y

Not applicable

D. Affiliated balances due to the Company at 9/30/2023 and 12/31/2022 respectively were:

	9/30/2023	12/31/2022
Ohio Farmers Insurance Company	\$ 4,471,602	\$ 1,618,248
Affiliated Receivable	\$ 4,471,602	\$ 1,618,248

Every ninety (90) days the affiliated balances are reviewed and settled in either cash or the transfer of securities.

E. Material Management or Service Contracts and Cost-Sharing Arrangements

No significant changes

F. Guarantees or Undertakings

No significant changes

G. Nature of the Control Relationship

The Company is owned and operated by its parent company, Ohio Farmers Insurance Company.

H. Amount Deducted from the Value of Upstream Intermediate Entity or Ultimate Parent Owned

Not applicable

I. Investments in SCA that Exceed 10% of Admitted Assets

No significant changes

J. Investments in Impaired SCAs

Not applicable

K. Investment in Foreign Insurance Subsidiary

Not applicable

## NOTES TO FINANCIAL STATEMENTS

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L. Investment in Downstream Noninsurance Holding Company  
Not applicable

M. All SCA Investments  
Not applicable

N. Investment in Insurance SCAs  
Not applicable

O. SCA or SSAP 48 Entity Loss Tracking  
Not applicable

**NOTE 11 Debt**

A. Debt, Including Capital Notes  
Not applicable

B. FHLB (Federal Home Loan Bank) Agreements  
Not applicable

**NOTE 12 Retirement Plans, Deferred Compensation, Postemployment Benefits and Compensated Absences and Other Postretirement Benefit Plans**

A. Defined Benefit Plan  
Not applicable

B. Investment Policies and Strategies  
Not applicable

C. Fair Value of Each Class of Plan Assets  
Not applicable

D. Basis Used to Determine Expected Long-Term Rate-of-Return  
Not applicable

E. Defined Contribution Plan  
No significant changes

F. Multiemployer Plans  
Not applicable

G. Consolidated/Holding Company Plans  
Not applicable

H. Postemployment Benefits and Compensated Absences  
Not applicable

I. Impact of Medicare Modernization Act on Postretirement Benefits (INT 04-17)  
Not applicable

**NOTE 13 Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations**

No significant changes

**NOTE 14 Liabilities, Contingencies and Assessments**

A. Contingent Commitments  
Not applicable

B. Assessments  
No significant changes

C. Gain Contingencies  
Not applicable

D. Claims related extra contractual obligations and bad faith losses stemming from lawsuits  
Not applicable

E. Product Warranties  
Not applicable

F. Joint and Several Liabilities  
Not applicable

G. All Other Contingencies  
Various lawsuits against the Company have arisen in the course of the Company's business. Contingent liabilities arising from litigation, income taxes, and other matters are not considered material in relation to the financial position of the Company. There are no contingent liabilities arising from litigation.

There has been no significant change in the collectability of the Company's accounts receivable for Agents Balances or Uncollected Premiums.

**NOTE 15 Leases**

No significant changes

**NOTE 16 Information About Financial Instruments With Off-Balance Sheet Risk and Financial Instruments With Concentrations of Credit Risk**

Not applicable

**NOTE 17 Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities**

A. Transfers of Receivables Reported as Sales  
The Company has not sold or transferred any receivables to any other parties.

## NOTES TO FINANCIAL STATEMENTS

B. Transfer and Servicing of Financial Assets  
Not applicable

C. Wash Sales  
Not applicable

**NOTE 18 Gain or Loss to the Reporting Entity from Uninsured Plans and the Uninsured Portion of Partially Insured Plans**

Not applicable

**NOTE 19 Direct Premium Written/Produced by Managing General Agents/Third Party Administrators**

Not applicable

**NOTE 20 Fair Value Measurements**

A. Fair Value Measurements

For assets that are measured and reported at fair value or net asset value (NAV) in the statement of financial position after initial recognition, the valuation techniques and the inputs used to develop those measurements are as follows:

Level 1 - Values are unadjusted quoted prices for identical assets and liabilities in active markets accessible at the measurement date.

Level 2 - Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument. Such inputs include market interest rates and volatilities, spreads and yield curves.

Level 3 - Certain inputs are unobservable (supported by little or no market activity) and significant to the fair value measurement. Unobservable inputs reflect the Company's best estimate of what hypothetical market participants would use to determine a transaction price for the asset or liability at the reporting date.

The Company has no liabilities that are measured at fair value in the statement of financial position.

(1) Fair Value Measurements at Reporting Date

Description for each class of asset or liability	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Total
a. Assets at fair value					
CS - Industrial and Miscellaneous - Unaffiliated Publicly Traded	\$ 70,532,198	\$ -	\$ -	\$ -	\$ 70,532,198
CS - Exchange Traded Funds	\$ 3,365,495	\$ -	\$ -	\$ -	\$ 3,365,495
CE - Money Market Mutual Funds	\$ -	\$ 2,130,718	\$ -	\$ -	\$ 2,130,718
Total assets at fair value/NAV	\$ 73,897,693	\$ 2,130,718	\$ -	\$ -	\$ 76,028,411

Description for each class of asset or liability	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Total
b. Liabilities at fair value					
Total liabilities at fair value	\$ -	\$ -	\$ -	\$ -	\$ -

(2) At September 30, 2023, the Company held no investments in assets or liabilities measured and reported at fair value that were classified as Level 3.

(3) The Company's policy for determining when transfers between levels is required is based upon change in the inputs used to determine fair value measurement. If an input changes, the Company evaluates the new input(s) and makes the determination whether or not a transfer between levels is appropriate. If an asset or liability is transferred between levels, it is the Company's policy to record the transfer as of the beginning of the quarter in which the transfer occurs. The Company held no assets or liabilities categorized as Level 1, 2 or 3 during the reporting period that were transferred into or out of the level categorization held at January 1, 2023.

(4) As of September 30, 2023, the Company held money market mutual funds, which were reported at fair value and were classified as Level 2. As of September 30, 2023, the Company held no investments in assets or liabilities measured and reported at fair value that were classified as Level 3. Historically, fair values in the Level 2 category are provided by independent pricing services. Where independent pricing services provide fair values, the Company has obtained an understanding of the methods, models and inputs used in pricing and has controls in place to validate that amounts provided represent current fair values. Estimated fair values of investments categorized as Level 3 generally include inputs for which no readily observable inputs are available and require management judgment.

(5) As of September 30, 2023, the Company had no holdings classified as either a derivative asset or liability.

B. Fair Value Reporting under SSAP 100 and Other Accounting Pronouncements - Not required

C. Fair Value Level

The method(s) and significant assumptions used to estimate the fair value of financial instruments are as follows:

Investment Securities - Fair values for bonds, including the aggregate write-ins for invested assets are based on the values prescribed by an independent pricing service or from brokers. For bonds that are not actively traded, estimated fair values are based on values of bonds of comparable yield and credit quality. The fair values for common stocks are based on quoted market prices, where available, which are provided to the Company by an independent pricing service.

Cash Equivalents - Cash equivalents include money market mutual funds, which are reported at fair value. Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash, and so near their maturity that they present insignificant risk of changes in value due to change in interest rates.

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Not Practicable (Carrying Value)
Bonds	\$ 359,648,064	\$ 416,401,303	\$ 60,561,566	\$ 299,075,723	\$ 10,775	\$ -	\$ -
Common stocks	\$ 73,897,693	\$ 73,897,693	\$ 73,897,693	\$ -	\$ -	\$ -	\$ -
Cash equivalents	\$ 2,130,718	\$ 2,130,718	\$ -	\$ 2,130,718	\$ -	\$ -	\$ -

D. Not Practicable to Estimate Fair Value  
Not applicable

## NOTES TO FINANCIAL STATEMENTS

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E. NAV Practical Expedient Investments  
Not applicable

**NOTE 21 Other Items**

A. Unusual or Infrequent Items  
Not applicable

B. Troubled Debt Restructuring: Debtors  
Not applicable

C. Other Disclosures  
Not applicable

D. Business Interruption Insurance Recoveries  
No significant changes

E. State Transferable and Non-transferable Tax Credits  
No significant changes

F. Subprime Mortgage Related Risk Exposure  
No significant changes

G. Insurance-Linked Securities (ILS) Contracts  
Not applicable

H. The Amount That Could Be Realized on Life Insurance Where the Reporting Entity is Owner and Beneficiary or Has Otherwise Obtained Rights to Control the Policy  
Not applicable

**NOTE 22 Events Subsequent**

Subsequent events have been considered through October 15, 2023 for the statutory statements issued as of September 30, 2023. No events or transactions have occurred that would give rise to a Type I or Type II subsequent event.

**NOTE 23 Reinsurance**

No significant changes

**NOTE 24 Retrospectively Rated Contracts & Contracts Subject to Redetermination**

Not applicable

**NOTE 25 Change in Incurred Losses and Loss Adjustment Expenses**

Reserves as of December 31, 2022 were \$174.4 million. In calendar year 2023, \$52.0 million has been paid for incurred claims and claim adjustment expenses attributable to insured events of prior years. Reserves remaining for prior years are now \$114.8 million. Therefore, there has been a \$7.6 million favorable prior-year development from December 31, 2022 to September 30, 2023. The favorable development is principally from decreases in the estimates of loss and loss adjustment expenses for the following lines of business: auto physical damage and commercial multi-peril. This change is generally the result of ongoing analysis of recent loss development trends. Original estimates are increased or decreased, as additional information becomes known regarding individual claims. The estimates are not affected by prior year loss development on retrospectively rated policies, as the Company does not write this type of policy.

**NOTE 26 Intercompany Pooling Arrangements**

A.-F. No significant changes

G. Affiliated balances due to the Company at 9/30/2023 and 12/31/2022 respectively were:

	9/30/2023	12/31/2022
Ohio Farmers Insurance Company*	\$ 4,471,602	\$ 1,618,248
Affiliated Receivable	<hr/> \$ 4,471,602	<hr/> \$ 1,618,248

\*Ohio Farmers Insurance Company is included in the intercompany pooling arrangement

**NOTE 27 Structured Settlements**

No significant changes

**NOTE 28 Health Care Receivables**

Not applicable

**NOTE 29 Participating Policies**

Not applicable

**NOTE 30 Premium Deficiency Reserves**

No significant changes

**NOTE 31 High Deductibles**

Not applicable

**NOTE 32 Discounting of Liabilities for Unpaid Losses or Unpaid Loss Adjustment Expenses**

No significant changes

**NOTE 33 Asbestos/Environmental Reserves**

No significant changes

## NOTES TO FINANCIAL STATEMENTS

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**NOTE 34 Subscriber Savings Accounts**

Not applicable

**NOTE 35 Multiple Peril Crop Insurance**

Not applicable

**NOTE 36 Financial Guaranty Insurance**

Not applicable

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company  
**GENERAL INTERROGATORIES**

**PART 1 - COMMON INTERROGATORIES**

**GENERAL**

1.1 Did the reporting entity experience any material transactions requiring the filing of Disclosure of Material Transactions with the State of Domicile, as required by the Model Act? ..... Yes [ ] No [ X ]

1.2 If yes, has the report been filed with the domiciliary state? ..... Yes [ ] No [ ]

2.1 Has any change been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the reporting entity? ..... Yes [ ] No [ X ]

2.2 If yes, date of change: \_\_\_\_\_

3.1 Is the reporting entity a member of an Insurance Holding Company System consisting of two or more affiliated persons, one or more of which is an insurer? ..... If yes, complete Schedule Y, Parts 1 and 1A. Yes [ X ] No [ ]

3.2 Have there been any substantial changes in the organizational chart since the prior quarter end? ..... Yes [ ] No [ X ]

3.3 If the response to 3.2 is yes, provide a brief description of those changes. \_\_\_\_\_

3.4 Is the reporting entity publicly traded or a member of a publicly traded group? ..... Yes [ ] No [ X ]

3.5 If the response to 3.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group. \_\_\_\_\_

4.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? ..... Yes [ ] No [ X ]

4.2 If yes, provide the name of the entity, NAIC Company Code, and state of domicile (use two letter state abbreviation) for any entity that has ceased to exist as a result of the merger or consolidation.

1 Name of Entity	2 NAIC Company Code	3 State of Domicile

5. If the reporting entity is subject to a management agreement, including third-party administrator(s), managing general agent(s), attorney-in-fact, or similar agreement, have there been any significant changes regarding the terms of the agreement or principals involved? ..... Yes [ ] No [ X ] N/A [ ] If yes, attach an explanation. \_\_\_\_\_

6.1 State as of what date the latest financial examination of the reporting entity was made or is being made. ..... 12/31/2017

6.2 State the as of date that the latest financial examination report became available from either the state of domicile or the reporting entity. This date should be the date of the examined balance sheet and not the date the report was completed or released. ..... 12/31/2017

6.3 State as of what date the latest financial examination report became available to other states or the public from either the state of domicile or the reporting entity. This is the release date or completion date of the examination report and not the date of the examination (balance sheet date). ..... 05/29/2019

6.4 By what department or departments?  
Ohio ..... \_\_\_\_\_

6.5 Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with Departments? ..... Yes [ ] No [ ] N/A [ X ]

6.6 Have all of the recommendations within the latest financial examination report been complied with? ..... Yes [ X ] No [ ] N/A [ ]

7.1 Has this reporting entity had any Certificates of Authority, licenses or registrations (including corporate registration, if applicable) suspended or revoked by any governmental entity during the reporting period? ..... Yes [ ] No [ X ]

7.2 If yes, give full information: \_\_\_\_\_

8.1 Is the company a subsidiary of a bank holding company regulated by the Federal Reserve Board? ..... Yes [ X ] No [ ]

8.2 If response to 8.1 is yes, please identify the name of the bank holding company.  
Ohio Farmers Insurance Company ..... \_\_\_\_\_

8.3 Is the company affiliated with one or more banks, thrifts or securities firms? ..... Yes [ X ] No [ ]

8.4 If response to 8.3 is yes, please provide below the names and location (city and state of the main office) of any affiliates regulated by a federal regulatory services agency [i.e. the Federal Reserve Board (FRB), the Office of the Comptroller of the Currency (OCC), the Federal Deposit Insurance Corporation (FDIC) and the Securities Exchange Commission (SEC)] and identify the affiliate's primary federal regulator.

1 Affiliate Name	2 Location (City, State)	3 FRB	4 OCC	5 FDIC	6 SEC
Ohio Farmers Insurance Company .....	Westfield Center, Ohio .....	YES.....	NO.....	NO.....	NO.....
Westfield Bancorp, Inc. .....	Westfield Center, Ohio .....	YES.....	NO.....	NO.....	NO.....
Westfield Bank, FSB .....	Westfield Center, Ohio .....	NO.....	YES.....	NO.....	NO.....

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

## **GENERAL INTERROGATORIES**

9.1 Are the senior officers (principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions) of the reporting entity subject to a code of ethics, which includes the following standards? ..... Yes [  ] No [  ]

- (a) Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- (b) Full, fair, accurate, timely and understandable disclosure in the periodic reports required to be filed by the reporting entity;
- (c) Compliance with applicable governmental laws, rules and regulations;
- (d) The prompt internal reporting of violations to an appropriate person or persons identified in the code; and
- (e) Accountability for adherence to the code.

9.11 If the response to 9.1 is No, please explain:  
.....

9.2 Has the code of ethics for senior managers been amended? ..... Yes [  ] No [  ]

9.21 If the response to 9.2 is Yes, provide information related to amendment(s).  
.....

9.3 Have any provisions of the code of ethics been waived for any of the specified officers? ..... Yes [  ] No [  ]

9.31 If the response to 9.3 is Yes, provide the nature of any waiver(s).  
.....

## FINANCIAL

10.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? ..... Yes [ X ] No [ ]  
10.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount: ..... \$ ..... 4,471,602

## INVESTMENT

11.1 Were any of the stocks, bonds, or other assets of the reporting entity loaned, placed under option agreement, or otherwise made available for use by another person? (Exclude securities under securities lending agreements.) ..... Yes [ ] No [ X ]

11.2 If yes, give full and complete information relating thereto:  
.....

12. Amount of real estate and mortgages held in other invested assets in Schedule BA: ..... \$ ..... C

13. Amount of real estate and mortgages held in short-term investments: ..... \$ ..... C

14.1 Does the reporting entity have any investments in parent, subsidiaries and affiliates? ..... Yes [ ] No [ X ]

14.2 If yes, please complete the following:

	1 Prior Year-End Book/Adjusted Carrying Value	2 Current Quarter Book/Adjusted Carrying Value
14.21 Bonds .....	\$ 0	\$ 0
14.22 Preferred Stock .....	\$ 0	\$ 0
14.23 Common Stock .....	\$ 0	\$ 0
14.24 Short-Term Investments .....	\$ 0	\$ 0
14.25 Mortgage Loans on Real Estate .....	\$ 0	\$ 0
14.26 All Other .....	\$ 0	\$ 0
14.27 Total Investment in Parent, Subsidiaries and Affiliates (Subtotal Lines 14.21 to 14.26) .....	\$ 0	\$ 0
14.28 Total Investment in Parent included in Lines 14.21 to 14.26 above .....	\$ 0	\$ 0

15.1 Has the reporting entity entered into any hedging transactions reported on Schedule DB? ..... Yes [ ] No [ X ]  
15.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? ..... Yes [ ] No [ ] N/A [ ]  
If no, attach a description with this statement.

16. For the reporting entity's security lending program, state the amount of the following as of the current statement date:

16.1 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2. ....	\$ ..... 0
16.2 Total book/adjusted carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2. ....	\$ ..... 0
16.3 Total payable for securities lending reported on the liability page. ....	\$ ..... 0

**STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company**  
**GENERAL INTERROGATORIES**

17. Excluding items in Schedule E - Part 3 - Special Deposits, real estate, mortgage loans and investments held physically in the reporting entity's offices, vaults or safety deposit boxes, were all stocks, bonds and other securities, owned throughout the current year held pursuant to a custodial agreement with a qualified bank or trust company in accordance with Section 1, III - General Examination Considerations, F. Outsourcing of Critical Functions, Custodial or Safekeeping Agreements of the NAIC Financial Condition Examiners Handbook? ..... Yes [  ] No [  ]

17.1 For all agreements that comply with the requirements of the NAIC Financial Condition Examiners Handbook, complete the following:

1 Name of Custodian(s)	2 Custodian Address
BNY Mellon .....	240 Greenwich St, New York, NY 10286 .....

17.2 For all agreements that do not comply with the requirements of the NAIC Financial Condition Examiners Handbook, provide the name, location and a complete explanation:

1 Name(s)	2 Location(s)	3 Complete Explanation(s)

17.3 Have there been any changes, including name changes, in the custodian(s) identified in 17.1 during the current quarter? ..... Yes [  ] No [  ]

17.4 If yes, give full information relating thereto:

1 Old Custodian	2 New Custodian	3 Date of Change	4 Reason

17.5 Investment management – Identify all investment advisors, investment managers, broker/dealers, including individuals that have the authority to make investment decisions on behalf of the reporting entity. For assets that are managed internally by employees of the reporting entity, note as such. [ "...that have access to the investment accounts"; "...handle securities" ]

1 Name of Firm or Individual	2 Affiliation
Individuals designated by the Chief Investment Officer .....	I .....

17.5097 For those firms/individuals listed in the table for Question 17.5, do any firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") manage more than 10% of the reporting entity's invested assets? ..... Yes [  ] No [  ]

17.5098 For firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") listed in the table for Question 17.5, does the total assets under management aggregate to more than 50% of the reporting entity's invested assets? ..... Yes [  ] No [  ]

17.6 For those firms or individuals listed in the table for 17.5 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the information for the table below.

1	2	3	4	5 Investment Management Agreement (IMA) Filed
Central Registration Depository Number	Name of Firm or Individual	Legal Entity Identifier (LEI)	Registered With	.....

18.1 Have all the filing requirements of the Purposes and Procedures Manual of the NAIC Investment Analysis Office been followed? ..... Yes [  ] No [  ]

18.2 If no, list exceptions:  
.....

19. By self-designating 5GI securities, the reporting entity is certifying the following elements for each self-designated 5GI security:

- Documentation necessary to permit a full credit analysis of the security does not exist or an NAIC CRP credit rating for an FE or PL security is not available.
- Issuer or obligor is current on all contracted interest and principal payments.
- The insurer has an actual expectation of ultimate payment of all contracted interest and principal.

Has the reporting entity self-designated 5GI securities? ..... Yes [  ] No [  ]

20. By self-designating PLGI securities, the reporting entity is certifying the following elements of each self-designated PLGI security:

- The security was purchased prior to January 1, 2018.
- The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.
- The NAIC Designation was derived from the credit rating assigned by an NAIC CRP in its legal capacity as a NRSRO which is shown on a current private letter rating held by the insurer and available for examination by state insurance regulators.
- The reporting entity is not permitted to share this credit rating of the PL security with the SVO.

Has the reporting entity self-designated PLGI securities? ..... Yes [  ] No [  ]

21. By assigning FE to a Schedule BA non-registered private fund, the reporting entity is certifying the following elements of each self-designated FE fund:

- The shares were purchased prior to January 1, 2019.
- The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.
- The security had a public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO prior to January 1, 2019.
- The fund only or predominantly holds bonds in its portfolio.
- The current reported NAIC Designation was derived from the public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO.
- The public credit rating(s) with annual surveillance assigned by an NAIC CRP has not lapsed.

Has the reporting entity assigned FE to Schedule BA non-registered private funds that complied with the above criteria? ..... Yes [  ] No [  ]

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company  
**GENERAL INTERROGATORIES**

**PART 2 - PROPERTY & CASUALTY INTERROGATORIES**

1. If the reporting entity is a member of a pooling arrangement, did the agreement or the reporting entity's participation change? ..... Yes [ ] No [ X ] N/A [ ]  
 If yes, attach an explanation.  
 .....

2. Has the reporting entity reinsured any risk with any other reporting entity and agreed to release such entity from liability, in whole or in part, from any loss that may occur on the risk, or portion thereof, reinsured? ..... Yes [ ] No [ X ]  
 If yes, attach an explanation.  
 .....

3.1 Have any of the reporting entity's primary reinsurance contracts been canceled? ..... Yes [ ] No [ X ]

3.2 If yes, give full and complete information thereto.  
 .....

4.1 Are any of the liabilities for unpaid losses and loss adjustment expenses other than certain workers' compensation tabular reserves (see Annual Statement Instructions pertaining to disclosure of discounting for definition of "tabular reserves") discounted at a rate of interest greater than zero? ..... Yes [ ] No [ X ]

4.2 If yes, complete the following schedule:

1 Line of Business	2 Maximum Interest	3 Discount Rate	TOTAL DISCOUNT			DISCOUNT TAKEN DURING PERIOD				
			4 Unpaid Losses	5 Unpaid LAE	6 IBNR	7 TOTAL	8 Unpaid Losses	9 Unpaid LAE	10 IBNR	11 TOTAL
			TOTAL	0	0	0	0	0	0	0

5. Operating Percentages:

5.1 A&H loss percent ..... 0.000 %

5.2 A&H cost containment percent ..... 0.000 %

5.3 A&H expense percent excluding cost containment expenses ..... 0.000 %

6.1 Do you act as a custodian for health savings accounts? ..... Yes [ ] No [ X ]

6.2 If yes, please provide the amount of custodial funds held as of the reporting date ..... \$ ..... 0

6.3 Do you act as an administrator for health savings accounts? ..... Yes [ ] No [ X ]

6.4 If yes, please provide the balance of the funds administered as of the reporting date ..... \$ ..... 0

7. Is the reporting entity licensed or chartered, registered, qualified, eligible or writing business in at least two states? ..... Yes [ X ] No [ ]

7.1 If no, does the reporting entity assume reinsurance business that covers risks residing in at least one state other than the state of domicile of the reporting entity? ..... Yes [ ] No [ ]

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

## **SCHEDULE F - CEDED REINSURANCE**

Showing All New Reinsurers - Current Year to Date

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company  
**SCHEDULE T - EXHIBIT OF PREMIUMS WRITTEN**

Current Year to Date - Allocated by States and Territories

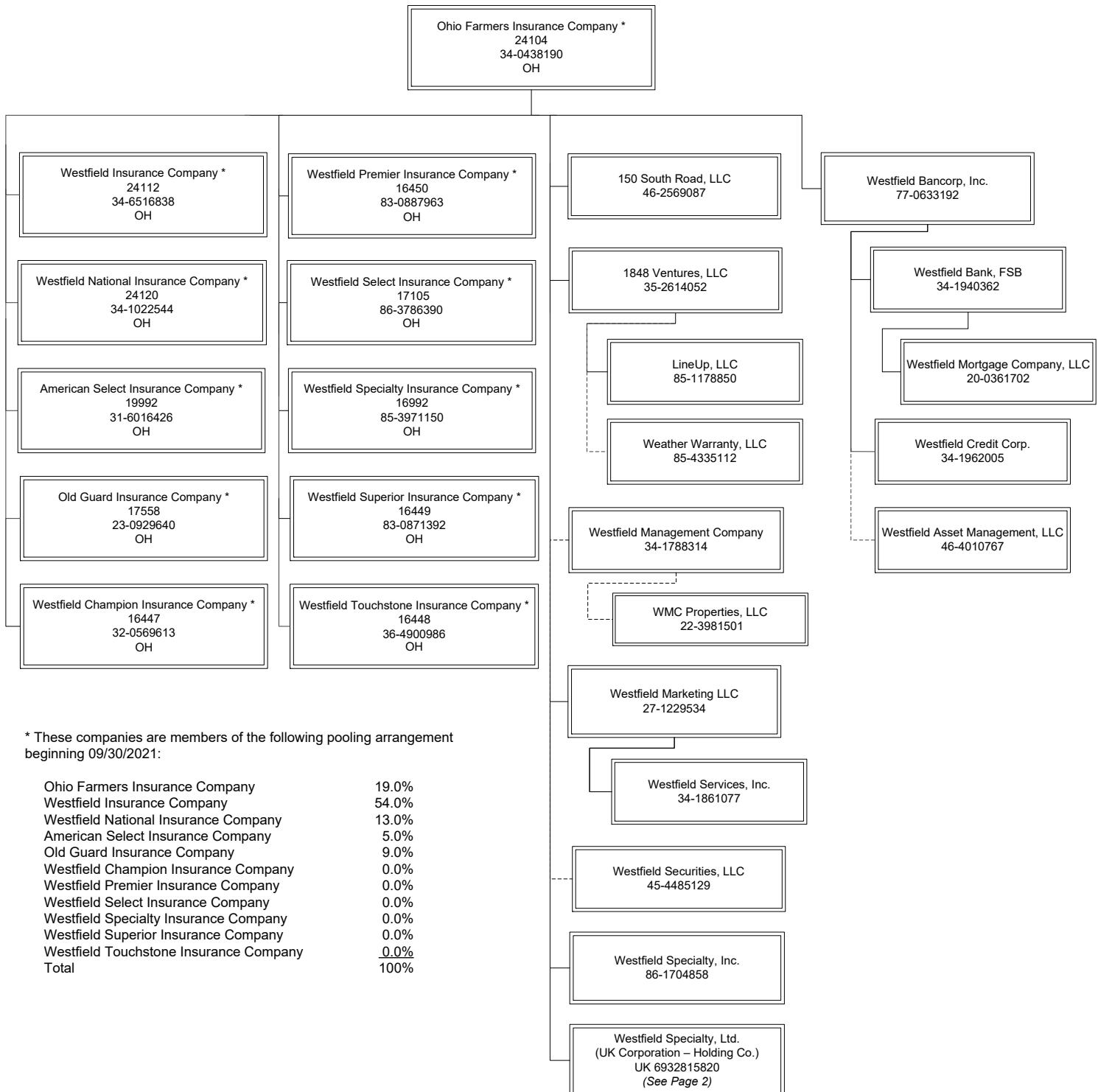
States, etc.	1 Active Status (a)	Direct Premiums Written		Direct Losses Paid (Deducting Salvage)		Direct Losses Unpaid	
		2 Current Year To Date	3 Prior Year To Date	4 Current Year To Date	5 Prior Year To Date	6 Current Year To Date	7 Prior Year To Date
1. Alabama .....	AL	33,906	12,880	4,189	0	11,777	2,268
2. Alaska .....	AK	0	0	0	0	0	0
3. Arizona .....	AZ	2,712,948	1,415,029	1,125,740	134,797	819,137	315,991
4. Arkansas .....	AR	1,111	2,212	0	0	170	0
5. California .....	CA	0	0	0	0	0	0
6. Colorado .....	CO	6,027,243	3,740,350	1,025,550	217,205	2,158,635	604,788
7. Connecticut .....	CT	0	0	0	0	0	0
8. Delaware .....	DE	912,078	490,016	246,377	521,769	1,618,645	1,437,268
9. District of Columbia .....	DC	0	0	0	0	0	0
10. Florida .....	FL	0	0	0	0	0	0
11. Georgia .....	GA	6,435,139	4,244,828	7,392,135	236,926	4,246,452	842,094
12. Hawaii .....	HI	0	0	0	0	0	0
13. Idaho .....	ID	0	0	0	0	0	0
14. Illinois .....	IL	14,505,352	11,461,902	13,603,626	2,771,392	11,613,058	4,071,770
15. Indiana .....	IN	7,454,269	4,114,389	1,743,912	492,073	3,383,099	1,001,526
16. Iowa .....	IA	2,031,167	1,194,899	1,432,766	297,100	1,104,196	393,185
17. Kansas .....	KS	4,046	0	0	0	.932	0
18. Kentucky .....	KY	4,183,610	2,509,803	1,503,877	89,098	1,680,559	303,182
19. Louisiana .....	LA	0	0	0	0	0	0
20. Maine .....	ME	0	0	0	0	0	0
21. Maryland .....	MD	3,922,931	2,254,263	.962,468	448,274	2,846,318	.508,865
22. Massachusetts .....	MA	0	0	0	0	0	0
23. Michigan .....	MI	5,987,467	3,213,962	2,707,969	503,706	5,500,312	.494,531
24. Minnesota .....	MN	931	0	0	0	.369	0
25. Mississippi .....	MS	144	.609	0	0	.115	.166
26. Missouri .....	MO	0	0	0	0	0	0
27. Montana .....	MT	0	0	0	0	0	0
28. Nebraska .....	NE	0	0	0	0	0	0
29. Nevada .....	NV	2,630	0	0	0	.533	0
30. New Hampshire .....	NH	0	0	0	0	0	0
31. New Jersey .....	NJ	0	0	0	0	0	0
32. New Mexico .....	NM	3,158,564	1,968,863	1,466,322	275,150	1,330,773	.364,115
33. New York .....	NY	0	0	0	0	0	0
34. North Carolina .....	NC	3,761,556	2,330,068	.685,899	251,559	1,312,452	.437,942
35. North Dakota .....	ND	0	0	0	0	0	0
36. Ohio .....	OH	28,793,031	.20,310,625	12,232,216	4,243,793	12,452,170	5,945,033
37. Oklahoma .....	OK	0	0	0	0	0	0
38. Oregon .....	OR	0	0	0	0	0	0
39. Pennsylvania .....	PA	10,700,938	8,738,393	2,403,534	1,050,102	5,780,955	2,799,715
40. Rhode Island .....	RI	0	0	0	0	0	0
41. South Carolina .....	SC	2,991,443	2,124,101	.286,343	.222,514	1,388,094	.414,968
42. South Dakota .....	SD	0	0	0	0	0	0
43. Tennessee .....	TN	7,675,435	6,125,445	2,901,779	755,632	2,512,758	1,092,344
44. Texas .....	TX	(907)	0	0	0	0	0
45. Utah .....	UT	0	0	0	0	0	0
46. Vermont .....	VT	0	0	0	0	0	0
47. Virginia .....	VA	2,181,516	1,324,488	.423,629	119,885	842,207	.289,798
48. Washington .....	WA	0	0	0	0	0	0
49. West Virginia .....	WV	6,400,481	4,559,068	3,589,264	197,786	2,179,437	1,411,151
50. Wisconsin .....	WI	1,504,416	797,574	1,638,179	15,919	798,554	.387,573
51. Wyoming .....	WY	0	0	0	0	0	0
52. American Samoa .....	AS	0	0	0	0	0	0
53. Guam .....	GU	0	0	0	0	0	0
54. Puerto Rico .....	PR	0	0	0	0	0	0
55. U.S. Virgin Islands .....	VI	0	0	0	0	0	0
56. Northern Mariana Islands .....	MP	0	0	0	0	0	0
57. Canada .....	CAN	0	0	0	0	0	0
58. Aggregate Other Alien OT	XXX	0	0	0	0	0	0
59. Totals	XXX	121,381,445	82,933,767	57,375,774	12,844,680	63,581,707	23,118,273
DETAILS OF WRITE-INS							
58001.	XXX						
58002.	XXX						
58003.	XXX						
58998. Summary of remaining write-ins for Line 58 from overflow page	XXX	0	0	0	0	0	0
58999. Totals (Lines 58001 through 58003 plus 58998)(Line 58 above)	XXX	0	0	0	0	0	0

(a) Active Status Counts:

1. L - Licensed or Chartered - Licensed insurance carrier or domiciled RRG..... 31 4. Q - Qualified - Qualified or accredited reinsurer..... 0  
 2. R - Registered - Non-domiciled RRGs..... 0 5. D - Domestic Surplus Lines Insurer (DSL) - Reporting entities  
 3. E - Eligible - Reporting entities eligible or approved to write surplus lines in the state authorized to write surplus lines in the state of domicile..... 0  
 (other than their state of domicile - see DSL)..... 1 6. N - None of the above - Not allowed to write business in the state..... 25

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP  
PART 1 – ORGANIZATIONAL CHART

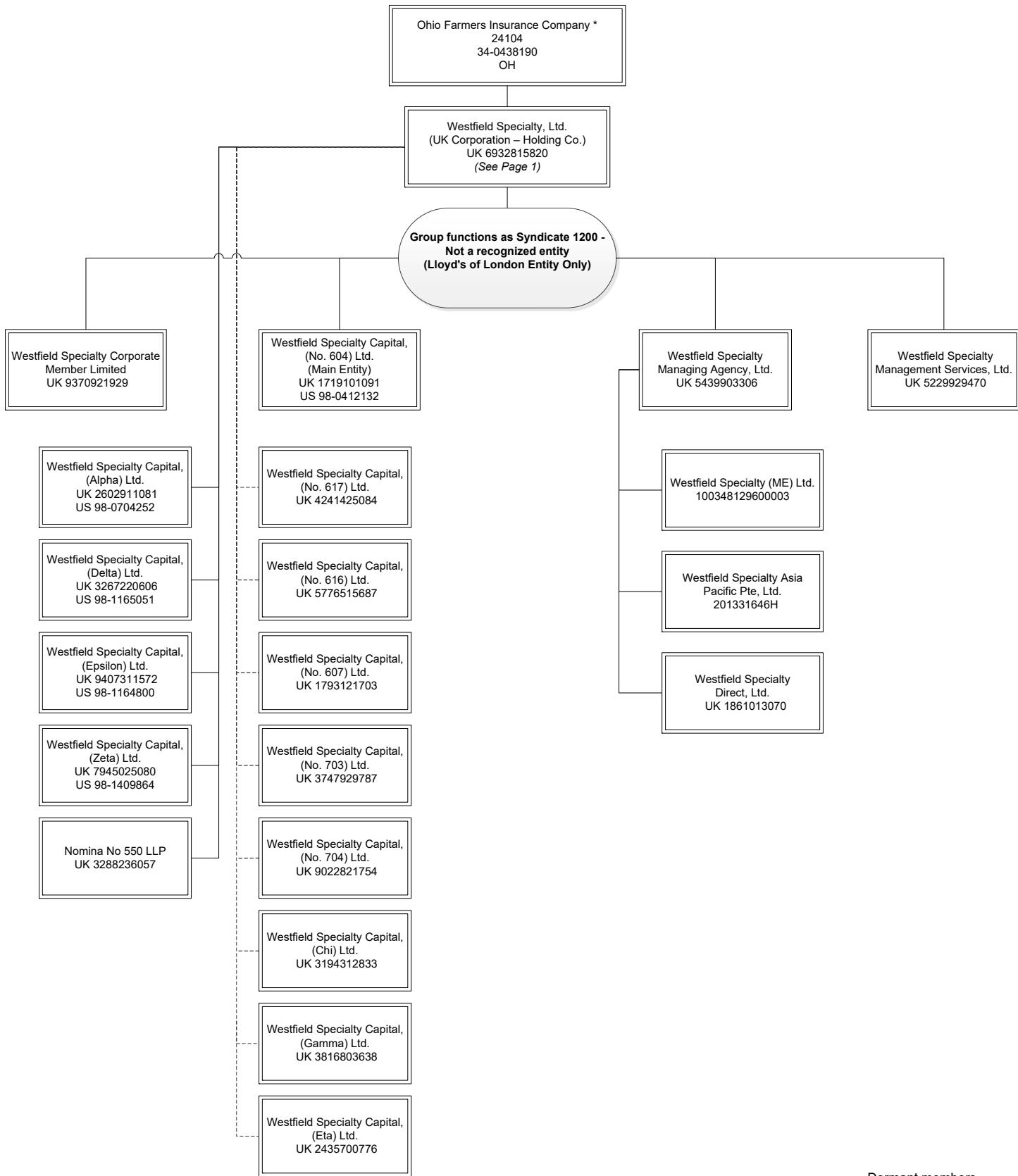


----- Dormant members

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART (cont.)



## STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

**SCHEDULE Y**  
**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Group Code	Group Name	NAIC Company Code	ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domi-ciliary Loca-tion	Relation-ship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Owner-ship Provide Percent-age	Ultimate Controlling Entity(ies)/Person(s)	Is an SCA Filing Required? (Yes/No)	*
.0228 ...	OFIC & Affiliates .....	24104 ...	34-0438190	0	0		Ohio Farmers Insurance Company .....	.OH...	.UDP...	NA .....	NA .....	0.000 ...	NA .....	NO...	1 ...
.0228 ...	OFIC & Affiliates .....	24112 ...	34-6516838	0	0		Westfield Insurance Company .....	.OH...	.IA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0228 ...	OFIC & Affiliates .....	24120 ...	34-1022544	0	0		Westfield National Insurance Company .....	.OH...	.IA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0228 ...	OFIC & Affiliates .....	19992 ...	31-6016426	0	0		American Select Insurance Company .....	.OH...	.IA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0228 ...	OFIC & Affiliates .....	17558 ...	23-0929640	0	0		Old Guard Insurance Company .....	.OH...	.RE...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0228 ...	OFIC & Affiliates .....	16447 ...	32-0569613	0	0		Westfield Champion Insurance Company .....	.OH...	.IA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0228 ...	OFIC & Affiliates .....	16450 ...	83-0887963	0	0		Westfield Premier Insurance Company .....	.OH...	.IA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0228 ...	OFIC & Affiliates .....	17105 ...	86-3786390	0	0		Westfield Select Insurance Company .....	.OH...	.IA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0228 ...	OFIC & Affiliates .....	16992 ...	85-3971150	0	0		Westfield Specialty Insurance Company .....	.OH...	.IA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0228 ...	OFIC & Affiliates .....	16449 ...	83-0871392	0	0		Westfield Superior Insurance Company .....	.OH...	.IA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0228 ...	OFIC & Affiliates .....	16448 ...	36-4900986	0	0		Westfield Touchstone Insurance Company .....	.OH...	.IA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	46-2569087	0	0		150 South Road, LLC .....	.OH...	.NIA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	35-2614052	0	0		1848 Ventures, LLC .....	.OH...	.NIA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	85-1178850	0	0		LineUp, LLC .....	.OH...	.NIA...	1848 Ventures, LLC .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	85-4335112	0	0		Weather Warranty, LLC .....	.OH...	.NIA...	1848 Ventures, LLC .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	34-1788314	0	0		Westfield Management Company .....	.OH...	.NIA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	22-3981501	0	0		WMC Properties, LLC .....	.OH...	.NIA...	Westfield Management Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	27-1229534	0	0		Westfield Marketing LLC .....	.OH...	.NIA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	34-1861077	0	0		Westfield Services, Inc. ....	.OH...	.NIA...	Westfield Marketing LLC .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	45-4485129	0	0		Westfield Securities, LLC .....	.OH...	.NIA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	86-1704858	0	0		Westfield Specialty, Inc. ....	.OH...	.NIA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	77-0633192	0	0		Westfield Bancorp, Inc. ....	.OH...	.NIA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	YES...	0 ...
.0000 ...		00000 ...	34-1940362	0	0		Westfield Bank, FSB .....	.OH...	.NIA...	Westfield Bancorp, Inc. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	20-0361702	0	0		Westfield Mortgage Company, LLC .....	.OH...	.NIA...	Westfield Bank, FSB .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	46-4010767	0	0		Westfield Asset Management, LLC .....	.OH...	.NIA...	Westfield Bancorp, Inc. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	34-1962005	0	0		Westfield Credit Corp. ....	.OH...	.NIA...	Westfield Bancorp, Inc. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	0	0	0	Westfield Specialty, Ltd. ....	.GBR...	.NIA...	Ohio Farmers Insurance Company .....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	YES...	0 ...	
.0000 ...		00000 ...	0	0	0	Westfield Specialty Corporate Member Limited	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...	
.0000 ...		00000 ...	0	0	0	Westfield Specialty Management Services, Ltd. ....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...	
.0000 ...		00000 ...	0	0	0	Westfield Specialty Managing Agency, Ltd. ....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...	
.0000 ...		00000 ...	0	0	0	Westfield Specialty (ME) Ltd. ....	.ARE...	.NIA...	Westfield Specialty Managing Agency, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...	
.0000 ...		00000 ...	0	0	0	Westfield Specialty Asia Pacific Pte, Ltd. ....	.SGP...	.NIA...	Westfield Specialty Managing Agency, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...	
.0000 ...		00000 ...	0	0	0	Westfield Specialty Direct, Ltd. ....	.GBR...	.NIA...	Westfield Specialty Managing Agency, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...	
.0000 ...		00000 ...	98-0412132	0	0		Westfield Specialty Capital, (No. 604) Ltd. ....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	98-0704252	0	0		Nomina No 550 LLP .....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	98-1165051	0	0		Westfield Specialty Capital, (Alpha) Ltd. ....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	98-1164800	0	0		Westfield Specialty Capital, (Epsilon) Ltd. ....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	98-1409864	0	0		Westfield Specialty Capital, (Zeta) Ltd. ....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...
.0000 ...		00000 ...	0	0	0	Westfield Specialty Capital, (No. 617) Ltd. ....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...	
.0000 ...		00000 ...	0	0	0	Westfield Specialty Capital, (No. 616) Ltd. ....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...	
.0000 ...		00000 ...	0	0	0	Westfield Specialty Capital, (No. 607) Ltd. ....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...	
.0000 ...		00000 ...	0	0	0	Westfield Specialty Capital, (No. 703) Ltd. ....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...	
.0000 ...		00000 ...	0	0	0	Westfield Specialty Capital, (No. 704) Ltd. ....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...	
.0000 ...		00000 ...	0	0	0	Westfield Specialty Capital, (Chi) Ltd. ....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...	
.0000 ...		00000 ...	0	0	0	Westfield Specialty Capital, (Gamma) Ltd. ....	.GBR...	.NIA...	Westfield Specialty, Ltd. ....	Ownership...	100.000 ...	Ohio Farmers Insurance Company .....	NO...	0 ...	

## STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

**SCHEDULE Y**  
**PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM**

1 Group Code	2 Group Name	3 NAIC Company Code	4 ID Number	5 Federal RSSD	6 CIK	7 Name of Securities Exchange if Publicly Traded (U.S. or International)	8 Names of Parent, Subsidiaries Or Affiliates	9 Domi- ciliary Loca- tion	10 Relation- ship to Reporting Entity	11 Directly Controlled by (Name of Entity/Person)	12 Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	13 If Control is Owner- ship Provide Percen- tage	14 Ultimate Controlling Entity(ies)/Person(s)	15 Is an SCA Filing Re- quired? (Yes/No)	16 *
.0000 ...		00000		0	0	Westfield Specialty Capital, (Eta) Ltd. ....	GBR.....NIA.....	Westfield Specialty, Ltd. ....	Ownership.....	100.000 ...	Ohio Farmers Insurance Company .....	... NO.....	0 .....		

Asterisk	Explanation
1 .....	No Entity(ies) or Person(s) has control of Ohio Farmers Insurance Company .....

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company  
**PART 1 - LOSS EXPERIENCE**

Line of Business	Current Year to Date			4 Prior Year to Date Direct Loss Percentage
	1 Direct Premiums Earned	2 Direct Losses Incurred	3 Direct Loss Percentage	
1. Fire .....	436,845	13,030	3.0	55.4
2.1 Allied Lines .....	890,190	1,020,516	114.6	22.7
2.2 Multiple peril crop .....	0	0	0.0	0.0
2.3 Federal flood .....	0	0	0.0	0.0
2.4 Private crop .....	0	0	0.0	0.0
2.5 Private flood .....	0	0	0.0	0.0
3. Farmowners multiple peril .....	0	(396)	0.0	0.0
4. Homeowners multiple peril .....	96,010	11,472	11.9	0.0
5.1 Commercial multiple peril (non-liability portion) .....	41,184,481	55,261,409	134.2	53.6
5.2 Commercial multiple peril (liability portion) .....	16,000,326	8,604,991	53.8	84.9
6. Mortgage guaranty .....	0	0	0.0	0.0
8. Ocean marine .....	0	0	0.0	0.0
9. Inland marine .....	4,235,226	1,392,427	32.9	45.7
10. Financial guaranty .....	0	0	0.0	0.0
11.1 Medical professional liability - occurrence .....	0	0	0.0	0.0
11.2 Medical professional liability - claims-made .....	0	0	0.0	0.0
12. Earthquake .....	123,247	0	0.0	0.0
13.1 Comprehensive (hospital and medical) individual .....	0	0	0.0	0.0
13.2 Comprehensive (hospital and medical) group .....	0	0	0.0	0.0
14. Credit accident and health .....	0	0	0.0	0.0
15.1 Vision only .....	0	0	0.0	0.0
15.2 Dental only .....	0	0	0.0	0.0
15.3 Disability income .....	0	0	0.0	0.0
15.4 Medicare supplement .....	0	0	0.0	0.0
15.5 Medicaid Title XIX .....	0	0	0.0	0.0
15.6 Medicare Title XVIII .....	0	0	0.0	0.0
15.7 Long-term care .....	0	0	0.0	0.0
15.8 Federal employees health benefits plan .....	0	0	0.0	0.0
15.9 Other health .....	0	0	0.0	0.0
16. Workers' compensation .....	5,914,766	3,244,879	54.9	45.3
17.1 Other liability - occurrence .....	14,636,134	3,775,142	25.8	31.7
17.2 Other liability - claims-made .....	200,133	0	0.0	(2.7)
17.3 Excess workers' compensation .....	0	0	0.0	0.0
18.1 Products liability - occurrence .....	169,510	153,651	90.6	31.6
18.2 Products liability - claims-made .....	0	0	0.0	0.0
19.1 Private passenger auto no-fault (personal injury protection) .....	0	0	0.0	0.0
19.2 Other private passenger auto liability .....	38,403	34,589	90.1	0.0
19.3 Commercial auto no-fault (personal injury protection) .....	185,505	29,090	15.7	37.4
19.4 Other commercial auto liability .....	12,724,043	5,866,849	46.1	97.6
21.1 Private passenger auto physical damage .....	55,959	12,447	22.2	0.0
21.2 Commercial auto physical damage .....	5,250,874	3,507,754	66.8	101.0
22. Aircraft (all perils) .....	0	0	0.0	0.0
23. Fidelity .....	30,885	4,170	13.5	30.7
24. Surety .....	0	0	0.0	0.0
26. Burglary and theft .....	4,709	82	1.7	0.3
27. Boiler and machinery .....	1,609,173	616,933	38.3	24.3
28. Credit .....	0	0	0.0	0.0
29. International .....	0	0	0.0	0.0
30. Warranty .....	0	0	0.0	0.0
31. Reinsurance - Nonproportional Assumed Property .....	XXX	XXX	XXX	XXX
32. Reinsurance - Nonproportional Assumed Liability .....	XXX	XXX	XXX	XXX
33. Reinsurance - Nonproportional Assumed Financial Lines .....	XXX	XXX	XXX	XXX
34. Aggregate write-ins for other lines of business .....	0	0	0.0	0.0
35. Totals .....	103,786,419	83,549,035	80.5	60.9
<b>DETAILS OF WRITE-INS</b>				
3401. ....				
3402. ....				
3403. ....				
3498. Summary of remaining write-ins for Line 34 from overflow page .....	0	0	0.0	0.0
3499. Totals (Lines 3401 through 3403 plus 3498)(Line 34 above) .....	0	0	0.0	0.0

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company  
**PART 2 - DIRECT PREMIUMS WRITTEN**

Line of Business	1 Current Quarter	2 Current Year to Date	3 Prior Year Year to Date
1. Fire .....	160,180	501,457	334,750
2.1 Allied Lines .....	356,605	1,062,346	734,478
2.2 Multiple peril crop .....	0	0	0
2.3 Federal flood .....	0	0	0
2.4 Private crop .....	0	0	0
2.5 Private flood .....	0	0	0
3. Farmowners multiple peril .....	0	0	0
4. Homeowners multiple peril .....	890,953	894,642	0
5.1 Commercial multiple peril (non-liability portion) .....	17,831,623	48,668,881	32,374,173
5.2 Commercial multiple peril (liability portion) .....	6,334,532	17,903,514	13,178,438
6. Mortgage guaranty .....	0	0	0
8. Ocean marine .....	0	0	0
9. Inland marine .....	1,591,821	4,833,845	3,382,019
10. Financial guaranty .....	0	0	0
11.1 Medical professional liability - occurrence .....	0	0	0
11.2 Medical professional liability - claims-made .....	0	0	0
12. Earthquake .....	92,896	154,392	101,550
13.1 Comprehensive (hospital and medical) individual .....	0	0	0
13.2 Comprehensive (hospital and medical) group .....	0	0	0
14. Credit accident and health .....	0	0	0
15.1 Vision only .....	0	0	0
15.2 Dental only .....	0	0	0
15.3 Disability income .....	0	0	0
15.4 Medicare supplement .....	0	0	0
15.5 Medicaid Title XIX .....	0	0	0
15.6 Medicare Title XVIII .....	0	0	0
15.7 Long-term care .....	0	0	0
15.8 Federal employees health benefits plan .....	0	0	0
15.9 Other health .....	0	0	0
16. Workers' compensation .....	2,296,139	6,032,595	4,851,567
17.1 Other liability - occurrence .....	5,439,743	17,267,365	12,081,606
17.2 Other liability - claims-made .....	74,143	241,798	168,623
17.3 Excess workers' compensation .....	0	0	0
18.1 Products liability - occurrence .....	60,089	173,427	131,585
18.2 Products liability - claims-made .....	0	0	0
19.1 Private passenger auto no-fault (personal injury protection) .....	0	0	0
19.2 Other private passenger auto liability .....	384,548	385,236	0
19.3 Commercial auto no-fault (personal injury protection) .....	76,163	204,486	105,991
19.4 Other commercial auto liability .....	4,988,017	14,571,422	10,140,945
21.1 Private passenger auto physical damage .....	540,554	541,780	0
21.2 Commercial auto physical damage .....	2,085,950	6,027,430	4,048,587
22. Aircraft (all perils) .....	0	0	0
23. Fidelity .....	11,941	36,958	22,968
24. Surety .....	0	0	0
26. Burglary and theft .....	2,698	7,115	5,761
27. Boiler and machinery .....	701,115	1,872,756	1,270,725
28. Credit .....	0	0	0
29. International .....	0	0	0
30. Warranty .....	0	0	0
31. Reinsurance - Nonproportional Assumed Property .....	XXX.	XXX.	XXX.
32. Reinsurance - Nonproportional Assumed Liability .....	XXX.	XXX.	XXX.
33. Reinsurance - Nonproportional Assumed Financial Lines .....	XXX.	XXX.	XXX.
34. Aggregate write-ins for other lines of business .....	0	0	0
35. Totals .....	43,919,710	121,381,445	82,933,766
<b>DETAILS OF WRITE-INS</b>			
3401. ....			
3402. ....			
3403. ....			
3498. Summary of remaining write-ins for Line 34 from overflow page .....	0	0	0
3499. Totals (Lines 3401 through 3403 plus 3498)(Line 34 above) .....	0	0	0

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

**PART 3 (000 omitted)**

LOSS AND LOSS ADJUSTMENT EXPENSE RESERVES SCHEDULE

Years in Which Losses Occurred	1 Prior Year-End Known Case Loss and LAE Reserves	2 Prior Year-End IBNR Loss and LAE Reserves	3 Total Prior Year-End Loss and LAE Reserves (Cols. 1+2)	4 2023 Loss and LAE Payments on Claims Reported as of Prior Year-End	5 2023 Loss and LAE Payments on Claims Unreported as of Prior Year-End	6 Total 2023 Loss and LAE Payments (Cols. 4+5)	7 Q.S. Date Known Case Loss and LAE Reserves on Claims Reported or Reopened Subsequent to Prior Year End	8 Q.S. Date Known Case Loss and LAE Reserves on Claims Reported and Open as of Prior Year End	9 Q.S. Date IBNR Loss and LAE Reserves	10 Total Q.S. Loss and LAE Reserves (Cols. 7+8+9)	11 Prior Year-End Known Case Loss and LAE Reserves Developed (Savings)/ Deficiency (Cols. 4+7 minus Col. 1)	12 Prior Year-End IBNR Loss and LAE Reserves Developed (Savings)/ Deficiency (Cols. 5+8+9 minus Col. 2)	13 Prior Year-End Total Loss and LAE Reserve Developed (Savings)/ Deficiency (Cols. 11+12)
1. 2020 + Prior .....	24,802	36,333	61,135	12,139	2,935	15,074	14,102	1,521	29,026	44,648	1,439	(2,852)	(1,413)
2. 2021 .....	12,678	19,513	32,191	6,551	1,097	7,647	7,183	764	13,165	21,111	1,056	(4,488)	(3,433)
3. Subtotals 2021 + Prior .....	37,480	55,846	93,326	18,690	4,031	22,721	21,284	2,284	42,190	65,759	2,494	(7,340)	(4,846)
4. 2022 .....	22,487	58,634	81,121	20,185	9,080	29,265	12,496	2,637	33,916	49,048	10,194	(13,002)	(2,808)
5. Subtotals 2022 + Prior .....	59,967	114,480	174,447	38,874	13,111	51,986	33,780	4,921	76,106	114,807	12,688	(20,342)	(7,654)
6. 2023 .....	XXX	XXX	XXX	XXX	63,172	63,172	XXX	15,315	53,163	68,478	XXX	XXX	XXX
7. Totals .....	59,967	114,480	174,447	38,874	76,284	115,158	33,780	20,236	129,269	183,286	12,688	(20,342)	(7,654)
8. Prior Year-End Surplus As Regards Policyholders		265,085									Col. 11, Line 7 As % of Col. 1 Line 7	Col. 12, Line 7 As % of Col. 2 Line 7	Col. 13, Line 7 As % of Col. 3 Line 7
											1. 21.2	2. (17.8)	3. (4.4)
													4. (2.9)

**SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES**

The following supplemental reports are required to be filed as part of your statement filing. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

	Response
1. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC with this statement?	NO
2. Will Supplement A to Schedule T (Medical Professional Liability Supplement) be filed with this statement?	NO
3. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC with this statement?	NO
4. Will the Director and Officer Insurance Coverage Supplement be filed with the state of domicile and the NAIC with this statement?	YES

**AUGUST FILING**

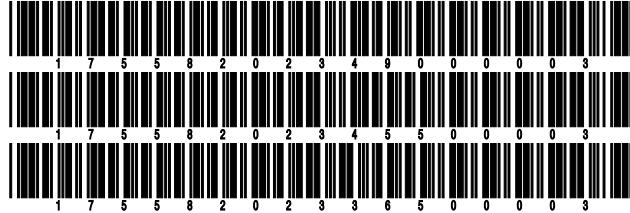
5. Will the regulator-only (non-public) Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile and electronically with the NAIC (as a regulator-only non-public document) by August 1? The response for 1st and 3rd quarters should be N/A. A NO response resulting with a bar code is only appropriate in the 2nd quarter.	N/A
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----

## Explanations:

1. The data for this supplement is not required to be filed.
2. The data for this supplement is not required to be filed.
3. The data for this supplement is not required to be filed.

## Bar Codes:

1. Trusteed Surplus Statement [Document Identifier 490]
2. Supplement A to Schedule T [Document Identifier 455]
3. Medicare Part D Coverage Supplement [Document Identifier 365]



STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company  
**OVERFLOW PAGE FOR WRITE-INS**

**NONE**

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

**SCHEDULE A - VERIFICATION**

Real Estate

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....		
2. Cost of acquired:		
2.1 Actual cost at time of acquisition .....		
2.2 Additional investment made after acquisition .....		
3. Current year change in encumbrances .....		
4. Total gain (loss) on disposals .....		
5. Deduct amounts received on disposals .....		
6. Total foreign exchange change in book/adjusted carrying value .....		
7. Deduct current year's other than temporary impairment recognized .....		
8. Deduct current year's depreciation .....		
9. Book/adjusted carrying value at the end of current period (Lines 1+2+3+4-5+6-7-8) .....		
10. Deduct total nonadmitted amounts .....		
11. Statement value at end of current period (Line 9 minus Line 10) .....		

**NONE**

**SCHEDULE B - VERIFICATION**

Mortgage Loans

	1 Year to Date	2 Prior Year Ended December 31
1. Book value/recorded investment excluding accrued interest, December 31 of prior year .....		
2. Cost of acquired:		
2.1 Actual cost at time of acquisition .....		
2.2 Additional investment made after acquisition .....		
3. Capitalized deferred interest and other .....		
4. Accrual of discount .....		
5. Unrealized valuation increase (decrease) .....		
6. Total gain (loss) on disposals .....		
7. Deduct amounts received on disposals .....		
8. Deduct amortization of premium and mortgage interest paid and commitment fees .....		
9. Total foreign exchange change in book value/recorded investment excluding accrued interest .....		
10. Deduct current year's other than temporary impairment recognized .....		
11. Book value/recorded investment excluding accrued interest at end of current period (Lines 1+2+3+4+5+6-7-8+9-10) .....		
12. Total valuation allowance .....		
13. Subtotal (Line 11 plus Line 12) .....		
14. Deduct total nonadmitted amounts .....		
15. Statement value at end of current period (Line 13 minus Line 14) .....		

**NONE**

**SCHEDULE BA - VERIFICATION**

Other Long-Term Invested Assets

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....		
2. Cost of acquired:		
2.1 Actual cost at time of acquisition .....		
2.2 Additional investment made after acquisition .....		
3. Capitalized deferred interest and other .....		
4. Accrual of discount .....		
5. Unrealized valuation increase (decrease) .....		
6. Total gain (loss) on disposals .....		
7. Deduct amounts received on disposals .....		
8. Deduct amortization of premium and depreciation .....		
9. Total foreign exchange change in book/adjusted carrying value .....		
10. Deduct current year's other than temporary impairment recognized .....		
11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5+6-7-8+9-10) .....		
12. Deduct total nonadmitted amounts .....		
13. Statement value at end of current period (Line 11 minus Line 12) .....		

**NONE**

**SCHEDULE D - VERIFICATION**

Bonds and Stocks

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value of bonds and stocks, December 31 of prior year .....	489,179,952	491,378,027
2. Cost of bonds and stocks acquired .....	36,163,170	45,593,981
3. Accrual of discount .....	461,302	354,637
4. Unrealized valuation increase (decrease) .....	1,157,291	(24,077,989)
5. Total gain (loss) on disposals .....	2,666,969	12,790,869
6. Deduct consideration for bonds and stocks disposed of .....	36,974,985	34,095,666
7. Deduct amortization of premium .....	2,009,361	2,763,907
8. Total foreign exchange change in book/adjusted carrying value .....	0	0
9. Deduct current year's other than temporary impairment recognized .....	345,342	0
10. Total investment income recognized as a result of prepayment penalties and/or acceleration fees .....	0	0
11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9+10) .....	490,298,996	489,179,952
12. Deduct total nonadmitted amounts .....	0	0
13. Statement value at end of current period (Line 11 minus Line 12) .....	490,298,996	489,179,952

## STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

**SCHEDULE D - PART 1B**

Showing the Acquisitions, Dispositions and Non-Trading Activity  
During the Current Quarter for all Bonds and Preferred Stock by NAIC Designation

NAIC Designation	1 Book/Adjusted Carrying Value Beginning of Current Quarter	2 Acquisitions During Current Quarter	3 Dispositions During Current Quarter	4 Non-Trading Activity During Current Quarter	5 Book/Adjusted Carrying Value End of First Quarter	6 Book/Adjusted Carrying Value End of Second Quarter	7 Book/Adjusted Carrying Value End of Third Quarter	8 Book/Adjusted Carrying Value December 31 Prior Year
<b>BONDS</b>								
1. NAIC 1 (a) .....	345,436,189	22,485,916	12,220,748	(379,059)	343,846,192	345,436,189	355,322,298	349,527,088
2. NAIC 2 (a) .....	61,132,016	0	0	(53,011)	63,466,957	61,132,016	61,079,005	63,520,754
3. NAIC 3 (a) .....	0	0	0	0	0	0	0	0
4. NAIC 4 (a) .....	0	0	0	0	0	0	0	0
5. NAIC 5 (a) .....	0	0	0	0	0	0	0	0
6. NAIC 6 (a) .....	0	0	0	0	0	0	0	0
7. Total Bonds .....	406,568,205	22,485,916	12,220,748	(432,070)	407,313,149	406,568,205	416,401,303	413,047,842
<b>PREFERRED STOCK</b>								
8. NAIC 1 .....	0	0	0	0	0	0	0	0
9. NAIC 2 .....	0	0	0	0	0	0	0	0
10. NAIC 3 .....	0	0	0	0	0	0	0	0
11. NAIC 4 .....	0	0	0	0	0	0	0	0
12. NAIC 5 .....	0	0	0	0	0	0	0	0
13. NAIC 6 .....	0	0	0	0	0	0	0	0
14. Total Preferred Stock .....	0	0	0	0	0	0	0	0
15. Total Bonds and Preferred Stock .....	406,568,205	22,485,916	12,220,748	(432,070)	407,313,149	406,568,205	416,401,303	413,047,842

(a) Book/Adjusted Carrying Value column for the end of the current reporting period includes the following amount of short-term and cash equivalent bonds by NAIC designation:

NAIC 1 \$ .....0 ; NAIC 2 \$ .....0 ; NAIC 3 \$ .....0 NAIC 4 \$ .....0 ; NAIC 5 \$ .....0 ; NAIC 6 \$ .....0

SI02

Schedule DA - Part 1 - Short-Term Investments

**N O N E**

Schedule DA - Verification - Short-Term Investments

**N O N E**

Schedule DB - Part A - Verification - Options, Caps, Floors, Collars, Swaps and Forwards

**N O N E**

Schedule DB - Part B - Verification - Futures Contracts

**N O N E**

Schedule DB - Part C - Section 1 - Replication (Synthetic Asset) Transactions (RSATs) Open

**N O N E**

Schedule DB-Part C-Section 2-Reconciliation of Replication (Synthetic Asset) Transactions Open

**N O N E**

Schedule DB - Verification - Book/Adjusted Carrying Value, Fair Value and Potential Exposure of Derivatives

**N O N E**

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

## SCHEDULE E - PART 2 - VERIFICATION

(Cash Equivalents)

	1 Year To Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....	8,629,643	3,350,540
2. Cost of cash equivalents acquired .....	17,703,207	22,496,457
3. Accrual of discount .....	0	0
4. Unrealized valuation increase (decrease) .....	0	0
5. Total gain (loss) on disposals .....	0	0
6. Deduct consideration received on disposals .....	24,202,132	17,217,354
7. Deduct amortization of premium .....	0	0
8. Total foreign exchange change in book/adjusted carrying value .....	0	0
9. Deduct current year's other than temporary impairment recognized .....	0	0
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9) .....	2,130,718	8,629,643
11. Deduct total nonadmitted amounts .....	0	0
<b>12. Statement value at end of current period (Line 10 minus Line 11)</b>	<b>2,130,718</b>	<b>8,629,643</b>

Schedule A - Part 2 - Real Estate Acquired and Additions Made  
**N O N E**

Schedule A - Part 3 - Real Estate Disposed  
**N O N E**

Schedule B - Part 2 - Mortgage Loans Acquired and Additions Made  
**N O N E**

Schedule B - Part 3 - Mortgage Loans Disposed, Transferred or Repaid  
**N O N E**

Schedule BA - Part 2 - Other Long-Term Invested Assets Acquired and Additions Made  
**N O N E**

Schedule BA - Part 3 - Other Long-Term Invested Assets Disposed, Transferred or Repaid  
**N O N E**

## STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

**SCHEDULE D - PART 3**

Show All Long-Term Bonds and Stock Acquired During the Current Quarter

1 CUSIP Identification	2 Description	3 Foreign	4 Date Acquired	5 Name of Vendor	6 Number of Shares of Stock	7 Actual Cost	8 Par Value	9 Paid for Accrued Interest and Dividends	10 NAIC Designation, NAIC Designation Modifier and SVO Adminis- trative Symbol
36179X-5H-5 .....	GNMA GTD PASS THRU POOL MA8948 5.500% 06/20/53 .....		07/17/2023	FHN Financial .....	1,993,057	1,995,547		5,793	1.A .....
912828-ZQ-6 .....	UNITED STATES TREAS NTS 0.625% 05/15/30 .....		09/06/2023	Various .....	17,591,419	22,500,000		37,152	1.A .....
91282C-DJ-7 .....	UNITED STATES TREAS NTS 1.375% 11/15/31 .....		07/18/2023	StoneX Financial Inc .....	2,901,445		3,500,000	8,500	1.A .....
0109999999. Subtotal - Bonds - U.S. Governments						22,485,916	27,995,547	51,445	XXX
2509999997. Total - Bonds - Part 3						22,485,916	27,995,547	51,445	XXX
2509999998. Total - Bonds - Part 5						XXX	XXX	XXX	XXX
2509999999. Total - Bonds						22,485,916	27,995,547	51,445	XXX
4509999997. Total - Preferred Stocks - Part 3						0	XXX	0	XXX
4509999998. Total - Preferred Stocks - Part 5						XXX	XXX	XXX	XXX
4509999999. Total - Preferred Stocks						0	XXX	0	XXX
478160-10-4 .....	JOHNSON & JOHNSON .....		09/25/2023	JP Morgan .....	3,500,000	558,304		0	.....
609207-10-5 .....	MONDELEZ INTL INC CL A .....		09/25/2023	JP Morgan .....	42,500,000	2,980,147		0	.....
92826C-83-9 .....	VISA INC COM CLASS A .....		09/25/2023	JP Morgan .....	2,000,000	469,836		0	.....
780259-30-5 .....	SHELL PLC ADR .....	D.	09/25/2023	JP Morgan .....	7,000,000	452,322		0	.....
5019999999. Subtotal - Common Stocks - Industrial and Miscellaneous (Unaffiliated) Publicly Traded						4,460,609	XXX	0	XXX
5989999997. Total - Common Stocks - Part 3						4,460,609	XXX	0	XXX
5989999998. Total - Common Stocks - Part 5						XXX	XXX	XXX	XXX
5989999999. Total - Common Stocks						4,460,609	XXX	0	XXX
5999999999. Total - Preferred and Common Stocks						4,460,609	XXX	0	XXX
6009999999 - Totals						26,946,525	XXX	51,445	XXX

## STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

## SCHEDULE D - PART 4

Show All Long-Term Bonds and Stock Sold, Redeemed or Otherwise Disposed of During the Current Quarter

1 CUSIP Ident- ification	2 Description	For- eign Date	Disposal	Name of Purchaser	Number of Shares of Stock	Consid- eration	Par Value	Actual Cost	Prior Year Book/ Adjusted Carrying Value	Unrealized Valuation Increase/ (Decrease)	Current Year's (Amor- tization)/ Accretion	Current Year's Other Than Temporary Impairment Recogn- ized	Total Change in Book/ Adjusted Carrying Value (11 + 12 - 13)	Total Foreign Change in Book/ Adjusted Carrying Value	Change In Book/Adjusted Carrying Value					16 Book/ Adjusted Carrying Value at Disposal Date	17 Foreign Exchange Gain (Loss) on Disposal	18 Realized Gain (Loss) on Disposal	19 Total Gain (Loss) on Disposal	20 Bond Interest/ Stock Dividends Received During Year	21 Stated Con- tractual Maturity Date	22 NAIC Design- nation, NAIC Design- nation Modifer and SVO Adminis- trative Symbol				
															11	12	13	14	15											
..36179X-5H-5	GNMA GTD PASS THRU POOL MA8948 5.500%	06/20/53	.....	09/01/2023	Paydown	.....	9,736	9,736	9,724	0	0	12	0	12	0	9,736	0	0	0	0	0	0	0	0	0	0	0	0	0	
..36202E-3J-6	GNMA GTD PASS THRU POOL 004401 6.500%	03/20/39	.....	09/01/2023	Paydown	.....	1,919	1,919	2,028	2,002	0	(83)	0	(83)	0	1,919	0	0	0	0	0	0	0	0	0	0	0	0	0	
..36202E-5K-1	GNMA GTD PASS THRU POOL 004450 6.500%	05/20/39	.....	09/01/2023	Paydown	.....	415	415	441	438	0	(23)	0	(23)	0	415	0	0	0	0	0	0	0	0	0	0	0	0	0	
..36202E-PC-7	GNMA GTD PASS THRU POOL 004019 7.000%	08/20/37	.....	09/01/2023	Paydown	.....	2,653	2,653	2,756	2,728	0	(75)	0	(75)	0	2,653	0	0	0	0	0	0	0	0	0	0	0	0	0	
..36202E-PP-8	GNMA GTD PASS THRU POOL 004030 7.000%	09/20/37	.....	09/01/2023	Paydown	.....	428	428	444	440	0	(11)	0	(11)	0	428	0	0	0	0	0	0	0	0	0	0	0	0	0	
..36202E-SD-2	GNMA GTD PASS THRU POOL 004116 6.500%	04/20/38	.....	09/01/2023	Paydown	.....	2,632	2,632	2,745	2,728	0	(96)	0	(96)	0	2,632	0	0	0	0	0	0	0	0	0	0	0	0	0	
..36294S-DJ-3	GNMA GTD PASS THRU POOL 658105 6.500%	09/15/36	.....	09/01/2023	Paydown	.....	348	348	357	354	0	(5)	0	(5)	0	348	0	0	0	0	0	0	0	0	0	0	0	0	0	
..36294S-EP-8	GNMA GTD PASS THRU POOL 671112 6.500%	10/15/36	.....	09/01/2023	Paydown	.....	661	661	684	676	0	(15)	0	(15)	0	661	0	0	0	0	0	0	0	0	0	0	0	0	0	
..36295H-R9-3	GNMA GTD PASS THRU POOL 701591 6.500%	08/15/37	.....	09/01/2023	Paydown	.....	.52	.52	.54	.53	0	(1)	0	(1)	0	.52	0	0	0	0	0	0	0	0	0	0	0	0	0	
..36296U-NG-1	GNMA GTD PASS THRU POOL 701591 6.500%	01/15/39	.....	09/01/2023	Paydown	.....	101	101	106	105	0	(4)	0	(4)	0	101	0	0	0	0	0	0	0	0	0	0	0	0	0	
..38378G-2Y-3	GNMA 13 8 B 3.000% 01/20/43	08/01/23	.....	09/01/2023	Paydown	.....	5,818	5,818	5,865	5,859	0	(41)	0	(41)	0	5,818	0	0	0	0	0	0	0	0	0	0	0	0	0	
..38379X-XQ-8	GNMA 16 101 LN 3.000% 07/20/46	08/01/23	.....	09/01/2023	Paydown	.....	22,662	22,662	23,441	23,138	0	(476)	0	(476)	0	22,662	0	0	0	0	0	0	0	0	0	0	0	0	0	
..912810-EQ-7	UNITED STATES TREAS BDS 6.250% 08/15/23	08/01/23	.....	08/15/2023	Maturity	.....	7,350,000	7,350,000	9,417,172	7,468,770	0	(118,770)	0	(118,770)	0	7,350,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0109999999. Subtotal - Bonds - U.S. Governments							7,397,425	7,397,425	9,465,817	7,507,291	0	(119,588)	0	(119,588)	0	7,397,425	0	0	0	0	0	0	0	0	0	0	0	0	0	0
..748148-PB-3	QUEBEC PROV COA DEB 7.500% 07/15/23	[A]	.....	07/15/2023	Maturity	.....	3,000,000	3,000,000	3,869,370	3,046,419	0	(46,419)	0	(46,419)	0	3,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0309999999. Subtotal - Bonds - All Other Governments							3,000,000	3,000,000	3,869,370	3,046,419	0	(46,419)	0	(46,419)	0	3,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
..677521-HP-4	OHIO ST TAXABLE BAB SER E GO 4.711%	08/01/23	.....	08/01/2023	Maturity	.....	1,500,000	1,500,000	1,699,560	1,516,009	0	(16,009)	0	(16,009)	0	1,500,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0509999999. Subtotal - Bonds - U.S. States, Territories and Possessions							1,500,000	1,500,000	1,699,560	1,516,009	0	(16,009)	0	(16,009)	0	1,500,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
..31287N-CF-3	FHLMC 30 YR GOLD PC GRP POOL C62770 7.000%	01/01/32	.....	09/01/2023	Paydown	.....	5,502	5,502	5,807	5,739	0	(236)	0	(236)	0	5,502	0	0	0	0	0	0	0	0	0	0	0	0	0	0
..3128M4-AX-1	FHLMC 30 YR GOLD PC GRP POOL G02422 6.000%	12/01/36	.....	09/01/2023	Paydown	.....	871	871	928	913	0	(42)	0	(42)	0	871	0	0	0	0	0	0	0	0	0	0	0	0	0	0
..3128MJ-2M-1	FHLMC 30 YR GOLD PC GRP POOL G08779 3.500%	09/01/47	.....	09/01/2023	Paydown	.....	11,888	11,888	11,818	11,820	0	.68	0	.68	0	11,888	0	0	0	0	0	0	0	0	0	0	0	0	0	0
..3128MJ-5Y-2	FHLMC 30 YR GOLD PC GRP POOL G08862 4.000%	02/01/49	.....	09/01/2023	Paydown	.....	17,227	17,227	17,641	17,620	0	(393)	0	(393)	0	17,227	0	0	0	0	0	0	0	0	0	0	0	0	0	0
..3128MJ-U3-2	FHLMC 30 YR GOLD PC GRP POOL G08601 4.000%	08/01/44	.....	09/01/2023	Paydown	.....	6,293	6,293	6,692	6,645	0	(352)	0	(352)	0	6,293	0	0	0	0	0	0	0	0	0	0	0	0	0	0
..3128MJ-UV-0	FHLMC 30 YR GOLD PC GRP POOL G08595 4.000%	07/01/44	.....	09/01/2023	Paydown	.....	18,260	18,260	19,321	19,215	0	(956)	0	(956)	0	18,260	0	0	0	0	0	0	0	0	0	0	0	0	0	0
..3128MJ-V2-3	FHLMC 30 YR GOLD PC GRP POOL G08632 3.500%	03/01/45	.....	09/01/2023	Paydown	.....	3,126	3,126	3,282	3,265	0	(139)	0	(139)	0	3,126	0	0	0	0	0	0	0	0	0	0	0	0	0	0
..3128MJ-VJ-6	FHLMC 30 YR GOLD PC GRP POOL G08616 4.000%	11/01/44	.....	09/01/2023	Paydown	.....	4,147	4,147	4,412	4,386	0	(240)	0	(240)	0	4,147	0	0	0	0	0	0	0	0	0	0	0	0	0	0
..3128MJ-WC-0	FHLMC 30 YR GOLD PC GRP POOL G08642 4.000%	05/01/45	.....	09/01/2023	Paydown	.....	11,799	11,799	12,512	12,435	0	(637)	0	(637)	0	11,799	0	0	0	0	0	0	0	0	0	0	0	0	0	0
..3128MJ-IM-8	FHLMC 30 YR GOLD PC GRP POOL G08651 4.000%	06/01/45	.....	09/01/2023	Paydown	.....	11,859	11,859	12,608	12,539	0	(680)	0	(680)	0	11,859	0	0	0	0	0	0	0	0	0	0	0	0	0	0
..3128MJ-ZB-9	FHLMC 30 YR GOLD PC GRP POOL G08737 3.000%	11/01/46	.....	09/01/2023	Paydown	.....	14,090	14,090	14,204	14,192	0	(102)	0	(102)	0	14,090	0	0	0	0	0	0	0	0	0	0	0	0	0	0

## STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

**SCHEDULE D - PART 4**

Show All Long-Term Bonds and Stock Sold, Redeemed or Otherwise Disposed of During the Current Quarter

1 CUSIP Ident- ification	2 Description	3 For- eign Disposal Date	4 Name of Purchaser	5 Number of Shares of Stock	6 Consid- eration	7 Par Value	8 Actual Cost	9 Prior Year Book/ Adjusted Carrying Value	10 Unrealized Valuation Increase/ (Decrease)	Change In Book/Adjusted Carrying Value					16 Book/ Adjusted Carrying Value at Disposal Date	17 Foreign Exchange Gain (Loss) on Disposal	18 Realized Gain (Loss) on Disposal	19 Total Gain (Loss) on Disposal	20 Bond Interest/ Stock Dividends Received During Year	21 Stated Con- tractual Maturity Date	22 NAIC Design- nation, NAIC Design- nation Modifer and SVO Adminis- trative Symbol		
										11	12	13	14	15									
..31292K-40-7	FHLMC 30 YR GOLD PC GRP POOL C03531 4.000%	10/01/40	.....	5,533	5,533	5,861	5,822	0	(288)	0	(288)	0	0	0	5,533	0	0	0	0	151	10/01/2040	1.A .....	
..31292L-HY-4	FHLMC 30 YR GOLD PC GRP POOL C03847 3.500%	04/01/42	.....	6,664	6,664	6,832	6,804	0	(141)	0	(141)	0	0	0	6,664	0	0	0	0	145	04/01/2042	1.A .....	
..3132HN-DM-8	FHLMC 30 YR GOLD PC GRP POOL Q11908 3.500%	10/01/42	.....	1,843	1,843	1,896	1,893	0	(50)	0	(50)	0	0	0	1,843	0	0	0	0	45	10/01/2042	1.A .....	
..3132M6-NV-8	FHLMC 30 YR GOLD PC GRP POOL Q226104 4.000%	05/01/44	.....	1,803	1,803	1,899	1,892	0	(89)	0	(89)	0	0	0	1,803	0	0	0	0	48	05/01/2044	1.A .....	
..3133TL-V5-4	FHLMC REMIC SER T 18 A3 SEQ 6.609% 08/15/29	.....	09/01/2023	Paydown	297	297	297	0	0	0	0	0	0	0	297	0	0	0	0	14	08/15/2029	1.A .....	
..31371K-L7-4	FNMA PASS THRU POOL 254250 7.500% 03/01/32	.....	09/01/2023	Paydown	1,167	1,167	1,238	1,210	0	(42)	0	(42)	0	0	1,167	0	0	0	0	58	03/01/2032	1.A .....	
..31388T-06-3	FNMA PASS THRU POOL 614377 7.000% 02/01/32	.....	09/01/2023	Paydown	391	391	412	407	0	(16)	0	(16)	0	0	391	0	0	0	0	18	02/01/2032	1.A .....	
..3138EE-RL-5	FNMA PASS THRU POOL AK9490 4.000% 04/01/42	.....	09/01/2023	Paydown	2,384	2,384	2,515	2,502	0	(119)	0	(119)	0	0	2,384	0	0	0	0	67	04/01/2042	1.A .....	
..3138IW-G-DN-1	FNMA PASS THRU POOL AS6408 3.500% 01/01/46	.....	09/01/2023	Paydown	6,573	6,573	6,736	6,727	0	(154)	0	(154)	0	0	6,573	0	0	0	0	155	01/01/2046	1.A .....	
..31392M-HL-9	FHLMC REMIC SER 2465 PG PAC 6.500% 06/15/32	.....	09/01/2023	Paydown	1,680	1,680	1,722	1,704	0	(24)	0	(24)	0	0	1,680	0	0	0	0	73	06/15/2032	1.A .....	
..31406D-7A-8	FNMA PASS THRU POOL 807389 6.500% 08/01/32	.....	09/01/2023	Paydown	437	437	451	448	0	(11)	0	(11)	0	0	437	0	0	0	0	19	08/01/2032	1.A .....	
..31409A-X3-8	FNMA PASS THRU POOL 865698 7.000% 02/01/36	.....	09/01/2023	Paydown	1,132	1,132	1,165	1,152	0	(20)	0	(20)	0	0	1,132	0	0	0	0	53	02/01/2036	1.A .....	
..31410G-KU-6	FNMA PASS THRU POOL 888707 7.500% 10/01/37	.....	09/01/2023	Paydown	2,187	2,187	2,299	2,275	0	(88)	0	(88)	0	0	2,187	0	0	0	0	109	10/01/2037	1.A .....	
..31410G-RK-1	FNMA PASS THRU POOL 888890 6.500% 10/01/37	.....	09/01/2023	Paydown	2,233	2,233	2,311	2,290	0	(57)	0	(57)	0	0	2,233	0	0	0	0	96	10/01/2037	1.A .....	
..31410K-CX-0	FNMA PASS THRU POOL 889386 6.000% 03/01/38	.....	09/01/2023	Paydown	276	276	299	293	0	(17)	0	(17)	0	0	276	0	0	0	0	12	03/01/2038	1.A .....	
..31410S-PW-1	FNMA PASS THRU POOL 896037 7.000% 08/01/36	.....	09/01/2023	Paydown	2,025	2,025	2,086	2,064	0	(39)	0	(39)	0	0	2,025	0	0	0	0	95	08/01/2036	1.A .....	
..31410X-B9-6	FNMA PASS THRU POOL 900164 6.500% 08/01/36	.....	09/01/2023	Paydown	240	240	245	245	0	(5)	0	(5)	0	0	240	0	0	0	0	10	08/01/2036	1.A .....	
..31412F-H4-8	FNMA PASS THRU POOL 923751 7.000% 04/01/37	.....	09/01/2023	Paydown	36	36	37	37	0	(1)	0	(1)	0	0	36	0	0	0	0	2	04/01/2037	1.A .....	
..31412M-A2-4	FNMA PASS THRU POOL 928925 6.500% 12/01/37	.....	09/01/2023	Paydown	157	157	163	161	0	(4)	0	(4)	0	0	157	0	0	0	0	7	12/01/2037	1.A .....	
..31413Q-U3-0	FNMA PASS THRU POOL 952502 6.500% 09/01/37	.....	09/01/2023	Paydown	1,200	1,200	1,231	1,228	0	(27)	0	(27)	0	0	1,200	0	0	0	0	52	09/01/2037	1.A .....	
..491552-UY-9	KENTUCKY ST TURNPIKE ECON TAXABLE DEV ROAD SER B REV 5.244% 07/01/25	07/01/2023	Redemption	100,0000	180,000	180,000	200,255	180,000	0	0	0	0	0	0	180,000	0	0	0	0	9,439	07/01/2025	1.D FE .....	
0909999999. Subtotal - Bonds - U.S. Special Revenues						323,320	323,320	349,175	328,220	0	(4,901)	0	(4,901)	0	0	323,320	0	0	0	0	13,470	XXX	XXX
2509999997. Total - Bonds - Part 4						12,220,745	12,220,745	15,383,922	12,397,939	0	(186,917)	0	(186,917)	0	0	12,220,745	0	0	0	0	769,594	XXX	XXX
2509999998. Total - Bonds - Part 5						XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
2509999999. Total - Bonds						12,220,745	12,220,745	15,383,922	12,397,939	0	(186,917)	0	(186,917)	0	0	12,220,745	0	0	0	0	769,594	XXX	XXX
4509999997. Total - Preferred Stocks - Part 4						0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	XXX	XXX
4509999998. Total - Preferred Stocks - Part 5						XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

## STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

**SCHEDULE D - PART 4**

Show All Long-Term Bonds and Stock Sold, Redeemed or Otherwise Disposed of During the Current Quarter

1 CUSIP Ident- ification	2 Description	3 For- eign	4 Disposal Date	5 Name of Purchaser	6 Number of Shares of Stock	7 Consid- eration	8 Par Value	9 Actual Cost	10 Prior Year Book/ Adjusted Carrying Value	Change In Book/Adjusted Carrying Value					16 Book/ Adjusted Carrying Value at Disposal Date	17 Foreign Exchange Gain (Loss) on Disposal	18 Realized Gain (Loss) on Disposal	19 Total Gain (Loss) on Disposal	20 Bond Interest/ Stock Dividends Received During Year	21 Stated Con- tractual Maturity Date	22 NAIC Desig- nation, NAIC Desig- nation Modifier and SVO Admi- nistrative Symbol		
										11 Unrealized Valuation Increase/ (Decrease)	12 Current Year's (Amor- tization)/ Accretion	13 Current Year's Other Than Temporary Impairment Recog- nized	14 Total Change in Book/ Adjusted Carrying Value (11 + 12 - 13)	15 Total Foreign Exchange Change in Book/ Adjusted Carrying Value									
4509999999. Total - Preferred Stocks							0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	0	XXX	XXX
..767204-10-0 RIO TINTO PLC ADR .....	C.....	08/11/2023	Strategas Research Partners .....	20,000.000	1,217,405		1,490,762		0	0	0	0	0	0	0	1,490,762	0	(273,357)	(273,357)	80,200	.....	.....	
5019999999. Subtotal - Common Stocks - Industrial and Miscellaneous (Unaffiliated) Publicly Traded					1,217,405	XXX	1,490,762	0	0	0	0	0	0	0	1,490,762	0	(273,357)	(273,357)	80,200	XXX	XXX		
5989999997. Total - Common Stocks - Part 4					1,217,405	XXX	1,490,762	0	0	0	0	0	0	0	1,490,762	0	(273,357)	(273,357)	80,200	XXX	XXX		
5989999998. Total - Common Stocks - Part 5					XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
5989999999. Total - Common Stocks					1,217,405	XXX	1,490,762	0	0	0	0	0	0	0	1,490,762	0	(273,357)	(273,357)	80,200	XXX	XXX		
5999999999. Total - Preferred and Common Stocks					1,217,405	XXX	1,490,762	0	0	0	0	0	0	0	1,490,762	0	(273,357)	(273,357)	80,200	XXX	XXX		
6009999999 - Totals					13,438,150	XXX	16,874,684	12,397,939	0	(186,917)	0	(186,917)	0	0	13,711,507	0	(273,357)	(273,357)	849,794	XXX	XXX		

Schedule DB - Part A - Section 1 - Options, Caps, Floors, Collars, Swaps and Forwards Open  
**N O N E**

Schedule DB - Part B - Section 1 - Futures Contracts Open  
**N O N E**

Schedule DB - Part B - Section 1B - Brokers with whom cash deposits have been made  
**N O N E**

Schedule DB - Part D - Section 1 - Counterparty Exposure for Derivative Instruments Open  
**N O N E**

Schedule DB - Part D-Section 2 - Collateral for Derivative Instruments Open - Pledged By  
**N O N E**

Schedule DB - Part D-Section 2 - Collateral for Derivative Instruments Open - Pledged To  
**N O N E**

Schedule DB - Part E - Derivatives Hedging Variable Annuity Guarantees  
**N O N E**

Schedule DL - Part 1 - Reinvested Collateral Assets Owned  
**N O N E**

Schedule DL - Part 2 - Reinvested Collateral Assets Owned  
**N O N E**

Schedule E - Part 1 - Month End Depository Balances  
**N O N E**

STATEMENT AS OF SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

## **SCHEDULE E - PART 2 - CASH EQUIVALENTS**

### Show Investments Owned End of Current Quarter



SUPPLEMENT FOR THE QUARTER ENDING SEPTEMBER 30, 2023 OF THE Old Guard Insurance Company

## DIRECTOR AND OFFICER INSURANCE COVERAGE SUPPLEMENT

Year To Date For The Period Ended SEPTEMBER 30, 2023

NAIC Group Code 0228

NAIC Company Code 17558

Company Name Old Guard Insurance Company .....

If the reporting entity writes any director and officer (D&O) business, please provide the following:

1. Monoline Policies

1 Direct Written Premium	2 Direct Earned Premium	3 Direct Losses Incurred
\$ .....0	\$ .....0	\$ .....0

2. Commercial Multiple Peril (CMP) Packaged Policies

2.1 Does the reporting entity provide D&O liability coverage as part of a CMP packaged policy? ..... Yes [  ] No [  ]  
2.2 Can the direct premium earned for D&O liability coverage provided as part of a CMP packaged policy be quantified or estimated? ..... Yes [  ] No [  ]  
2.3 If the answer to question 2.2 is yes, provide the quantified or estimated direct premium earned amount for D&O liability coverage in CMP packaged policies  
2.31 Amount quantified: ..... \$ ..... 7,589  
2.32 Amount estimated using reasonable assumptions: ..... \$ ..... 0  
2.4 If the answer to question 2.1 is yes, provide direct losses incurred (losses paid plus change in case reserves) for the D&O liability coverage provided in CMP packaged policies. ..... \$ ..... 0