



PROPERTY AND CASUALTY COMPANIES - ASSOCIATION EDITION

ANNUAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024
OF THE CONDITION AND AFFAIRS OF THE

Westfield Insurance Company

NAIC Group Code	0228 (Current)	0228 (Prior)	NAIC Company Code	24112	Employer's ID Number	34-6516838
Organized under the Laws of	Ohio			State of Domicile or Port of Entry	OH	
Country of Domicile	United States of America					
Incorporated/Organized	07/12/1929			Commenced Business	07/19/1929	
Statutory Home Office	One Park Circle (Street and Number)			Westfield Center, OH, US 44251-5001 (City or Town, State, Country and Zip Code)		
Main Administrative Office	One Park Circle (Street and Number)			330-887-0101 (Area Code) (Telephone Number)		
Westfield Center, OH, US 44251-5001 (City or Town, State, Country and Zip Code)				330-887-0101 (Area Code) (Telephone Number)		
Mail Address	P. O. Box 5001 (Street and Number or P.O. Box)			Westfield Center, OH, US 44251-5001 (City or Town, State, Country and Zip Code)		
Primary Location of Books and Records	One Park Circle (Street and Number)			330-887-0101 (Area Code) (Telephone Number)		
Westfield Center, OH, US 44251-5001 (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 (Name)			330-887-6099 (Area Code) (Telephone Number)		
FinancialReporting@westfieldgrp.com (E-mail Address)				330-887-4415 (FAX Number)		

OFFICERS

President, CEO, and Board Chair	Edward James Largent III	Special Counsel and Secretary	Frank Anthony Carrino
Chief Operating Officer and Treasurer	Joseph Christian Kohmann		

OTHER

Kathleen Rose Golovan, Chief Administrative Officer	John Andrew Kuhn, President, Westfield Specialty	Kristine Lynn Neate, Chief of Staff
Jennifer Constantine Palmieri, Chief People Officer	Stuart Wayne Rosenberg, President, Standard Lines	Robert John Looney #, Chief Financial Officer

DIRECTORS OR TRUSTEES

Barbara Marie Bufkin	David Preston Hollander	Michael Tufts Jeans
John Patrick Lanigan Jr	Edward James Largent III	Craig David Pfeiffer
Billie Kay Rawot	John Lewis Watson	Mary Kim Elkins #
Gregory Robert Galeaz #		

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	Frank Anthony Carrino Special Counsel and Secretary	Joseph Christian Kohmann Chief Operating Officer and Treasurer
Subscribed and sworn to before me this 15th day of February, 2025	a. Is this an original filing? b. If no, 1. State the amendment number..... 2. Date filed 3. Number of pages attached.....	Yes [X] No []

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

ASSETS

	Current Year			Prior Year
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	4 Net Admitted Assets
1. Bonds (Schedule D)	1,510,814,940	0	1,510,814,940	1,387,542,464
2. Stocks (Schedule D):				
2.1 Preferred stocks	0	0	0	0
2.2 Common stocks	404,638,753	0	404,638,753	370,629,303
3. Mortgage loans on real estate (Schedule B):				
3.1 First liens	0	0	0	0
3.2 Other than first liens.....	0	0	0	0
4. Real estate (Schedule A):				
4.1 Properties occupied by the company (less \$0 encumbrances)	0	0	0	0
4.2 Properties held for the production of income (less \$0 encumbrances)	0	0	0	0
4.3 Properties held for sale (less \$0 encumbrances)	0	0	0	0
5. Cash (\$1,525,908 , Schedule E - Part 1), cash equivalents (\$11,671,628 , Schedule E - Part 2) and short-term investments (\$63,533,779 , Schedule DA)	76,731,315	0	76,731,315	34,614,295
6. Contract loans (including \$0 premium notes)	0	0	0	0
7. Derivatives (Schedule DB)	0	0	0	0
8. Other invested assets (Schedule BA)	629,155,664	0	629,155,664	637,522,486
9. Receivable for securities	88,090	0	88,090	272,356
10. Securities lending reinvested collateral assets (Schedule DL)	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)	2,621,428,762	0	2,621,428,762	2,430,580,904
13. Title plants less \$0 charged off (for Title insurers only)	0	0	0	0
14. Investment income due and accrued	13,757,266	0	13,757,266	12,912,833
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection.....	135,444,528	12,902,456	122,542,072	100,748,710
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$802,278 earned but unbilled premiums)	454,810,332	80,230	454,730,102	357,393,378
15.3 Accrued retrospective premiums (\$0) and contracts subject to redetermination (\$0)	0	0	0	0
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers	33,368,247	0	33,368,247	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	0
18.2 Net deferred tax asset	3,067,195	0	3,067,195	8,212,960
19. Guaranty funds receivable or on deposit	0	0	0	0
20. Electronic data processing equipment and software	91,613,956	91,613,956	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	62,007,612	0	62,007,612	94,929,473
24. Health care (\$0) and other amounts receivable	0	0	0	0
25. Aggregate write-ins for other-than-invested assets	346,311,817	0	346,311,817	326,435,252
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)	3,761,809,715	104,596,642	3,657,213,073	3,331,213,510
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts	0	0	0	0
28. Total (Lines 26 and 27)	3,761,809,715	104,596,642	3,657,213,073	3,331,213,510
DETAILS OF WRITE-INS				
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. COLI CSV	346,311,817	0	346,311,817	326,435,252
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)	346,311,817	0	346,311,817	326,435,252

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

LIABILITIES, SURPLUS AND OTHER FUNDS

	1 Current Year	2 Prior Year
1. Losses (Part 2A, Line 35, Column 8)	1,032,745,299	890,300,865
2. Reinsurance payable on paid losses and loss adjustment expenses (Schedule F, Part 1, Column 6)	0	0
3. Loss adjustment expenses (Part 2A, Line 35, Column 9)	226,913,774	216,282,230
4. Commissions payable, contingent commissions and other similar charges	75,809,545	77,225,706
5. Other expenses (excluding taxes, licenses and fees)	75,924,766	68,535,317
6. Taxes, licenses and fees (excluding federal and foreign income taxes)	12,188,053	15,038,975
7.1 Current federal and foreign income taxes (including \$0 on realized capital gains (losses))	27,532,120	14,829,412
7.2 Net deferred tax liability	0	0
8. Borrowed money \$62,000,000 and interest thereon \$7,612	62,007,612	85,025,406
9. Unearned premiums (Part 1A, Line 38, Column 5) (after deducting unearned premiums for ceded reinsurance of \$466,160,411 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)	815,683,315	713,529,928
10. Advance premium	0	0
11. Dividends declared and unpaid:		
11.1 Stockholders	0	0
11.2 Policyholders	0	17,633
12. Ceded reinsurance premiums payable (net of ceding commissions)	43,518,033	43,401,452
13. Funds held by company under reinsurance treaties (Schedule F, Part 3, Column 20)	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) (Schedule F, Part 3, Column 78)	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	22,917,139	0
20. Derivatives	0	0
21. Payable for securities	(3,814,527)	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	20,428	7,545
26. Total liabilities excluding protected cell liabilities (Lines 1 through 25)	2,391,445,557	2,124,194,469
27. Protected cell liabilities	0	0
28. Total liabilities (Lines 26 and 27)	2,391,445,557	2,124,194,469
29. Aggregate write-ins for special surplus funds	0	0
30. Common capital stock	8,220,000	8,220,000
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	67,267,015	67,267,015
35. Unassigned funds (surplus)	1,190,280,501	1,131,532,026
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) (Page 4, Line 39)	1,265,767,516	1,207,019,041
38. TOTALS (Page 2, Line 28, Col. 3)	3,657,213,073	3,331,213,510
DETAILS OF WRITE-INS		
2501. Reserve for outstanding checks and drafts charged off	20,428	7,545
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)	20,428	7,545
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 OF INCOME

	1 Current Year	2 Prior Year
UNDERWRITING INCOME		
1. Premiums earned (Part 1, Line 35, Column 4).....	1,589,388,226	1,306,948,859
DEDUCTIONS:		
2. Losses incurred (Part 2, Line 35, Column 7)	897,756,340	849,652,629
3. Loss adjustment expenses incurred (Part 3, Line 25, Column 1)	130,547,848	123,283,145
4. Other underwriting expenses incurred (Part 3, Line 25, Column 2)	559,403,635	461,801,586
5. Aggregate write-ins for underwriting deductions	0	0
6. Total underwriting deductions (Lines 2 through 5)	1,587,707,823	1,434,737,360
7. Net income of protected cells	0	0
8. Net underwriting gain (loss) (Line 1 minus Line 6 plus Line 7)	1,680,403	(127,788,501)
INVESTMENT INCOME		
9. Net investment income earned (Exhibit of Net Investment Income, Line 17)	93,696,538	79,964,653
10. Net realized capital gains (losses) less capital gains tax of \$ 9,630,117 (Exhibit of Capital Gains (Losses))	35,979,918	32,096,061
11. Net investment gain (loss) (Lines 9 + 10)	129,676,456	112,060,714
OTHER INCOME		
12. Net gain (loss) from agents' or premium balances charged off (amount recovered \$ 2,767,656 amount charged off \$ 5,896,474)	(3,128,818)	(2,384,600)
13. Finance and service charges not included in premiums	244,853	285,439
14. Aggregate write-ins for miscellaneous income	22,330,155	31,225,225
15. Total other income (Lines 12 through 14)	19,446,190	29,126,064
16. Net income before dividends to policyholders, after capital gains tax and before all other federal and foreign income taxes (Lines 8 + 11 + 15)	150,803,049	13,398,277
17. Dividends to policyholders	2,105,921	1,750,536
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)	148,697,128	11,647,741
19. Federal and foreign income taxes incurred	5,844,824	(4,184,799)
20. Net income (Line 18 minus Line 19)(to Line 22)	142,852,304	15,832,540
CAPITAL AND SURPLUS ACCOUNT		
21. Surplus as regards policyholders, December 31 prior year (Page 4, Line 39, Column 2)	1,207,019,041	1,251,376,610
22. Net income (from Line 20)	142,852,304	15,832,540
23. Net transfers (to) from Protected Cell accounts	0	0
24. Change in net unrealized capital gains or (losses) less capital gains tax of \$ (3,745,351)	(13,841,986)	2,539,967
25. Change in net unrealized foreign exchange capital gain (loss)	0	0
26. Change in net deferred income tax	(8,891,115)	12,706,750
27. Change in nonadmitted assets (Exhibit of Nonadmitted Assets, Line 28, Col. 3)	8,629,272	(25,436,826)
28. Change in provision for reinsurance (Page 3, Line 16, Column 2 minus Column 1)	0	0
29. Change in surplus notes	0	0
30. Surplus (contributed to) withdrawn from protected cells	0	0
31. Cumulative effect of changes in accounting principles	0	0
32. Capital changes:		
32.1 Paid in	0	0
32.2 Transferred from surplus (Stock Dividend)	0	0
32.3 Transferred to surplus	0	0
33. Surplus adjustments:		
33.1 Paid in	0	0
33.2 Transferred to capital (Stock Dividend)	0	0
33.3 Transferred from capital	0	0
34. Net remittances from or (to) Home Office	0	0
35. Dividends to stockholders	(70,000,000)	(50,000,000)
36. Change in treasury stock (Page 3, Lines 36.1 and 36.2, Column 2 minus Column 1)	0	0
37. Aggregate write-ins for gains and losses in surplus	0	0
38. Change in surplus as regards policyholders for the year (Lines 22 through 37)	58,748,475	(44,357,569)
39. Surplus as regards policyholders, December 31 current year (Line 21 plus Line 38) (Page 3, Line 37)	1,265,767,516	1,207,019,041
DETAILS OF WRITE-INS		
0501.		
0502.		
0503.		
0598. Summary of remaining write-ins for Line 5 from overflow page	0	0
0599. Totals (Lines 0501 through 0503 plus 0598)(Line 5 above)	0	0
1401. COLI CSV	22,558,854	31,460,980
1402. Net gain (loss) on sale of nonadmitted assets	(39,927)	630
1403. Net other interest income (expense)	(188,772)	(236,385)
1498. Summary of remaining write-ins for Line 14 from overflow page	0	0
1499. Totals (Lines 1401 through 1403 plus 1498)(Line 14 above)	22,330,155	31,225,225
3701.		
3702.		
3703.		
3798. Summary of remaining write-ins for Line 37 from overflow page	0	0
3799. Totals (Lines 3701 through 3703 plus 3798)(Line 37 above)	0	0

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

CASH FLOW

	1	2
	Current Year	Prior Year
Cash from Operations		
1. Premiums collected net of reinsurance	1,571,842,419	1,367,841,527
2. Net investment income	100,044,034	91,484,028
3. Miscellaneous income	19,446,189	29,126,063
4. Total (Lines 1 through 3)	1,691,332,642	1,488,451,618
5. Benefit and loss related payments	788,680,153	797,342,624
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts	0	0
7. Commissions, expenses paid and aggregate write-ins for deductions	676,158,408	567,655,241
8. Dividends paid to policyholders	2,123,554	1,732,903
9. Federal and foreign income taxes paid (recovered) net of \$ 9,630,117 tax on capital gains (losses)	2,772,233	1,029,840
10. Total (Lines 5 through 9)	1,469,734,348	1,367,760,608
11. Net cash from operations (Line 4 minus Line 10)	221,598,294	120,691,010
Cash from Investments		
12. Proceeds from investments sold, matured or repaid:		
12.1 Bonds	96,299,175	169,747,634
12.2 Stocks	31,871,633	79,900,063
12.3 Mortgage loans	0	0
12.4 Real estate	0	0
12.5 Other invested assets	107,416,024	76,417,484
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments	0	0
12.7 Miscellaneous proceeds	184,267	0
12.8 Total investment proceeds (Lines 12.1 to 12.7)	235,771,099	326,065,181
13. Cost of investments acquired (long-term only):		
13.1 Bonds	226,864,964	135,401,482
13.2 Stocks	47,446,966	10,301,448
13.3 Mortgage loans	0	0
13.4 Real estate	0	0
13.5 Other invested assets	89,398,401	112,323,544
13.6 Miscellaneous applications	3,814,527	166,979
13.7 Total investments acquired (Lines 13.1 to 13.6)	367,524,858	258,193,453
14. Net increase/(decrease) in contract loans and premium notes	0	0
15. Net cash from investments (Line 12.8 minus Line 13.7 minus Line 14)	(131,753,759)	67,871,728
Cash from Financing and Miscellaneous Sources		
16. Cash provided (applied):		
16.1 Surplus notes, capital notes	0	0
16.2 Capital and paid in surplus, less treasury stock	0	0
16.3 Borrowed funds	(23,017,793)	16,008,807
16.4 Net deposits on deposit-type contracts and other insurance liabilities	0	0
16.5 Dividends to stockholders	70,000,000	135,000,000
16.6 Other cash provided (applied)	45,290,278	(49,479,957)
17. Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6)	(47,727,515)	(168,471,150)
RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS		
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17)	42,117,020	20,091,588
19. Cash, cash equivalents and short-term investments:		
19.1 Beginning of year	34,614,295	14,522,707
19.2 End of period (Line 18 plus Line 19.1)	76,731,315	34,614,295
Note: Supplemental disclosures of cash flow information for non-cash transactions:		
20.0001. Tax-free exchange of equity investment	2,460,787	0

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

UNDERWRITING AND INVESTMENT EXHIBIT

PART 1 - PREMIUMS EARNED

Line of Business	1	2	3	4
	Net Premiums Written per Column 6, Part 1B	Unearned Premiums Dec. 31 Prior Year - per Col. 3, Last Year's Part 1	Unearned Premiums Dec. 31 Current Year - per Col. 5 Part 1A	Premiums Earned During Year (Cols. 1 + 2 - 3)
1. Fire	19,469,785	7,864,453	8,855,069	18,479,169
2.1 Allied lines	36,280,668	18,537,939	18,371,930	36,446,677
2.2 Multiple peril crop	0	0	0	0
2.3 Federal flood	0	0	0	0
2.4 Private crop	0	0	0	0
2.5 Private flood	0	0	0	0
3. Farmowners multiple peril	71,448,721	32,384,982	36,609,601	67,224,102
4. Homeowners multiple peril	206,233,036	104,283,406	107,281,608	203,234,834
5.1 Commercial multiple peril (non-liability portion)	196,948,419	98,128,737	112,684,371	182,392,785
5.2 Commercial multiple peril (liability portion)	109,027,097	46,376,378	47,014,947	108,388,528
6. Mortgage guaranty	0	0	0	0
8. Ocean marine	0	0	0	0
9.1 Inland marine	31,426,229	15,141,228	14,792,380	31,775,077
9.2 Pet insurance plans	0	0	0	0
10. Financial guaranty	0	0	0	0
11.1 Medical professional liability - occurrence	0	0	0	0
11.2 Medical professional liability - claims-made	0	0	0	0
12. Earthquake	6,145,199	3,748,897	3,495,349	6,398,747
13.1 Comprehensive (hospital and medical) individual	0	0	0	0
13.2 Comprehensive (hospital and medical) group	0	0	0	0
14. Credit accident and health (group and individual)	0	0	0	0
15.1 Vision only	0	0	0	0
15.2 Dental only	0	0	0	0
15.3 Disability income	0	0	0	0
15.4 Medicare supplement	0	0	0	0
15.5 Medicaid Title XIX	0	0	0	0
15.6 Medicare Title XVIII	0	0	0	0
15.7 Long-term care	0	0	0	0
15.8 Federal employees health benefits plan	0	0	0	0
15.9 Other health	0	0	0	0
16. Workers' compensation	26,591,580	14,742,959	11,976,065	29,358,474
17.1 Other liability - occurrence	165,636,041	76,605,426	93,474,733	148,766,734
17.2 Other liability - claims-made	89,520,928	29,375,547	47,641,298	71,255,177
17.3 Excess workers' compensation	0	0	0	0
18.1 Products liability - occurrence	2,070,945	1,123,330	960,134	2,234,141
18.2 Products liability - claims-made	0	0	0	0
19.1 Private passenger auto no-fault (personal injury protection)	6,579,646	4,459,108	3,809,417	7,229,337
19.2 Other private passenger auto liability.....	113,106,379	56,470,732	56,914,597	112,662,514
19.3 Commercial auto no-fault (personal injury protection)	1,484,496	825,371	762,689	1,547,178
19.4 Other commercial auto liability.....	114,456,181	49,930,939	51,169,370	113,217,750
21.1 Private passenger auto physical damage	153,975,062	72,953,585	77,447,722	149,480,925
21.2 Commercial auto physical damage	46,601,344	19,010,701	20,946,811	44,665,234
22. Aircraft (all perils)	0	0	0	0
23. Fidelity	647,095	316,745	293,534	670,306
24. Surety	54,264,160	32,783,543	35,011,263	52,036,440
26. Burglary and theft	106,043	51,632	50,611	107,064
27. Boiler and machinery	43,006	14,299	15,077	42,228
28. Credit	0	0	0	0
29. International	172,717,040	0	49,065,312	123,651,728
30. Warranty	0	0	0	0
31. Reinsurance - nonproportional assumed property	61,039,848	13,107,370	6,371,016	67,776,202
32. Reinsurance - nonproportional assumed liability	2,022,377	14,733,637	10,109,424	6,646,590
33. Reinsurance - nonproportional assumed financial lines	3,700,287	558,984	558,984	3,700,287
34. Aggregate write-ins for other lines of business	0	0	0	0
35. TOTALS	1,691,541,612	713,529,928	815,683,312	1,589,388,228
DETAILS OF WRITE-INS				
3401.				
3402.				
3403.				
3498. Summary of remaining write-ins for Line 34 from overflow page	0	0	0	0
3499. Totals (Lines 3401 through 3403 plus 3498)(Line 34 above)	0	0	0	0

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

UNDERWRITING AND INVESTMENT EXHIBIT

PART 1A - RECAPITULATION OF ALL PREMIUMS

	1	2	3	4	5
Line of Business	Amount Unearned (Running One Year or Less from Date of Policy) (a)	Amount Unearned (Running More Than One Year from Date of Policy) (a)	Earned But Unbilled Premium	Reserve for Rate Credits and Retrospective Adjustments Based on Experience	Total Reserve for Unearned Premiums Cols. 1 + 2 + 3 + 4
1. Fire	8,658,881	196,188	0	0	8,855,069
2.1 Allied lines	17,861,221	510,709	0	0	18,371,930
2.2 Multiple peril crop	0	0	0	0	0
2.3 Federal flood	0	0	0	0	0
2.4 Private crop	0	0	0	0	0
2.5 Private flood	0	0	0	0	0
3. Farmowners multiple peril	36,609,601	0	0	0	36,609,601
4. Homeowners multiple peril	107,281,608	0	0	0	107,281,608
5.1 Commercial multiple peril (non-liability portion)	106,589,141	6,095,230	0	0	112,684,371
5.2 Commercial multiple peril (liability portion)	47,014,947	0	0	0	47,014,947
6. Mortgage guaranty	0	0	0	0	0
8. Ocean marine	0	0	0	0	0
9.1 Inland marine	14,792,380	0	0	0	14,792,380
9.2 Pet insurance plans	0	0	0	0	0
10. Financial guaranty	0	0	0	0	0
11.1 Medical professional liability - occurrence	0	0	0	0	0
11.2 Medical professional liability - claims-made	0	0	0	0	0
12. Earthquake	3,400,083	95,266	0	0	3,495,349
13.1 Comprehensive (hospital and medical) individual	0	0	0	0	0
13.2 Comprehensive (hospital and medical) group	0	0	0	0	0
14. Credit accident and health (group and individual)	0	0	0	0	0
15.1 Vision only	0	0	0	0	0
15.2 Dental only	0	0	0	0	0
15.3 Disability income	0	0	0	0	0
15.4 Medicare supplement	0	0	0	0	0
15.5 Medicaid Title XIX	0	0	0	0	0
15.6 Medicare Title XVIII	0	0	0	0	0
15.7 Long-term care	0	0	0	0	0
15.8 Federal employees health benefits plan	0	0	0	0	0
15.9 Other health	0	0	0	0	0
16. Workers' compensation	11,976,065	0	0	0	11,976,065
17.1 Other liability - occurrence	76,697,600	16,777,133	0	0	93,474,733
17.2 Other liability - claims-made	42,617,434	5,023,864	0	0	47,641,298
17.3 Excess workers' compensation	0	0	0	0	0
18.1 Products liability - occurrence	960,134	0	0	0	960,134
18.2 Products liability - claims-made	0	0	0	0	0
19.1 Private passenger auto no-fault (personal injury protection)	3,809,403	14	0	0	3,809,417
19.2 Other private passenger auto liability.....	56,914,597	0	0	0	56,914,597
19.3 Commercial auto no-fault (personal injury protection)	762,379	310	0	0	762,689
19.4 Other commercial auto liability.....	51,169,370	0	0	0	51,169,370
21.1 Private passenger auto physical damage	77,447,674	48	0	0	77,447,722
21.2 Commercial auto physical damage	20,946,811	0	0	0	20,946,811
22. Aircraft (all perils)	0	0	0	0	0
23. Fidelity	274,360	19,174	0	0	293,534
24. Surety	7,587,035	27,424,228	0	0	35,011,263
26. Burglary and theft	50,611	0	0	0	50,611
27. Boiler and machinery	14,525	552	0	0	15,077
28. Credit	0	0	0	0	0
29. International	49,065,312	0	0	0	49,065,312
30. Warranty	0	0	0	0	0
31. Reinsurance - nonproportional assumed property	6,371,016	0	0	0	6,371,016
32. Reinsurance - nonproportional assumed liability	10,109,424	0	0	0	10,109,424
33. Reinsurance - nonproportional assumed financial lines	558,984	0	0	0	558,984
34. Aggregate write-ins for other lines of business	0	0	0	0	0
35. TOTALS	759,540,596	56,142,716	0	0	815,683,312
36. Accrued retrospective premiums based on experience					0
37. Earned but unbilled premiums					0
38. Balance (Sum of Line 35 through 37)					815,683,312
DETAILS OF WRITE-INS					
3401.					
3402.					
3403.					
3498. Summary of remaining write-ins for Line 34 from overflow page	0	0	0	0	0
3499. Totals (Lines 3401 through 3403 plus 3498)(Line 34 above)	0	0	0	0	0

(a) State here basis of computation used in each case Daily Pro-Rata

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

UNDERWRITING AND INVESTMENT EXHIBIT

PART 1B - PREMIUMS WRITTEN

Line of Business	1 Direct Business (a)	Reinsurance Assumed		Reinsurance Ceded		6 Net Premiums Written Cols. 1+2+3-4-5
		2 From Affiliates	3 From Non-Affiliates	4 To Affiliates	5 To Non-Affiliates	
1. Fire	15,294,368	19,469,785	489,604	15,332,451	451,521	19,469,785
2.1 Allied lines	17,700,049	36,280,667	2,226,637	18,602,892	1,323,793	36,280,668
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	115,062,059	71,448,721	0	103,635,600	11,426,459	71,448,721
4. Homeowners multiple peril	46,508,701	206,233,036	480,062	41,071,588	5,917,175	206,233,036
5.1 Commercial multiple peril (non-liability portion)	138,762,649	196,948,419	0	104,024,141	34,738,508	196,948,419
5.2 Commercial multiple peril (liability portion)	100,867,765	109,027,096	0	100,270,978	596,786	109,027,097
6. Mortgage guaranty	0	0	0	0	0	0
8. Ocean marine	0	0	0	0	0	0
9.1 Inland marine	24,012,718	31,426,229	0	23,278,392	734,326	31,426,229
9.2 Pet insurance plans	0	0	0	0	0	0
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	1,766,269	6,145,199	115,265	1,535,246	346,288	6,145,199
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 (group and individual)	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	21,162,502	26,591,581	46,213	19,204,598	2,004,118	26,591,580
17.1 Other liability - occurrence	121,930,542	165,636,041	20,920	102,392,293	19,559,169	165,636,041
17.2 Other liability - claims-made	71,406,036	89,520,929	745,425	42,978,624	29,172,838	89,520,928
17.3 Excess workers' compensation	0	0	0	0	0	0
18.1 Products liability - occurrence	2,891,929	2,070,945	0	2,891,929	0	2,070,945
18.2 Products liability - claims-made	0	0	0	0	0	0
19.1 Private passenger auto no-fault (personal injury protection)	1,767,133	6,579,646	0	1,392,339	374,794	6,579,646
19.2 Other private passenger auto liability.....	24,614,760	113,106,379	0	24,614,760	0	113,106,379
19.3 Commercial auto no-fault (personal injury protection)	2,120,537	1,484,496	4,312	1,823,576	301,273	1,484,496
19.4 Other commercial auto liability.....	119,729,767	114,456,180	1,957,839	121,678,317	9,288	114,456,181
21.1 Private passenger auto physical damage	29,298,501	153,975,062	0	29,242,524	55,977	153,975,062
21.2 Commercial auto physical damage	45,050,665	46,601,344	24,804	44,663,439	412,030	46,601,344
22. Aircraft (all perils)	0	0	0	0	0	0
23. Fidelity	719,964	647,095	0	719,964	0	647,095
24. Surety	74,622,078	54,264,160	0	68,902,624	5,719,454	54,264,160
26. Burglary and theft	139,448	106,043	370	139,818	0	106,043
27. Boiler and machinery	6,850,184	43,006	10,350	5,174	6,855,360	43,006
28. Credit	0	0	0	0	0	0
29. International	0	172,717,040	0	0	0	172,717,040
30. Warranty	0	0	0	0	0	0
31. Reinsurance - nonproportional assumed property	XXX	61,039,848	117,117	117,117	0	61,039,848
32. Reinsurance - nonproportional assumed liability	XXX	2,022,377	273,273	273,273	0	2,022,377
33. Reinsurance - nonproportional assumed financial lines	XXX	3,700,287	0	0	0	3,700,287
34. Aggregate write-ins for other lines of business	0	0	0	0	0	0
35. TOTALS	982,278,624	1,691,541,611	6,512,191	868,791,657	119,999,157	1,691,541,612
DETAILS OF WRITE-INS						
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

(a) Does the company's direct premiums written include premiums recorded on an installment basis? Yes [] No [X]

If yes: 1. The amount of such installment premiums \$ 0

 2. Amount at which such installment premiums would have been reported had they been reported on an annualized basis \$ 0

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

UNDERWRITING AND INVESTMENT EXHIBIT

PART 2 - LOSSES PAID AND INCURRED

Line of Business	Losses Paid Less Salvage				5	6	7	8
	1	2	3	4				
	Direct Business	Reinsurance Assumed	Reinsurance Recovered	Net Payments (Cols. 1 + 2 - 3)	Net Losses Unpaid Current Year (Part 2A , Col. 8)	Net Losses Unpaid Prior Year	Losses Incurred Current Year (Cols. 4 + 5 - 6)	Percentage of Losses Incurred (Col. 7, Part 2) to Premiums Earned (Col. 4, Part 1)
1. Fire	9,789,714	6,702,603	9,845,409	6,646,908	6,895,497	5,901,268	7,641,137	41.4
2.1 Allied lines	11,089,531	11,058,224	11,099,918	11,047,837	24,570,356	13,227,492	22,390,701	61.4
2.2 Multiple peril crop	0	0	0	0	0	0	0	0.0
2.3 Federal flood	2,999,486	0	2,999,486	0	0	0	0	0.0
2.4 Private crop	0	0	0	0	0	0	0	0.0
2.5 Private flood	0	0	0	0	0	0	0	0.0
3. Farmowners multiple peril	102,459,945	63,115,056	102,459,946	63,115,055	9,740,715	13,410,321	59,445,449	88.4
4. Homeowners multiple peril	26,870,562	164,597,655	27,057,444	164,410,773	68,213,812	72,584,630	160,039,955	78.7
5.1 Commercial multiple peril (non-liability portion)	91,943,156	116,979,717	91,943,158	116,979,715	57,677,189	48,793,891	125,863,013	69.0
5.2 Commercial multiple peril (liability portion)	59,825,422	45,695,751	59,825,424	45,695,749	171,154,516	164,608,364	52,241,901	48.2
6. Mortgage guaranty	0	0	0	0	0	0	0	0.0
8. Ocean marine	0	0	0	0	0	0	0	0.0
9.1 Inland marine	8,880,008	9,177,447	8,880,006	9,177,449	1,619,235	1,777,655	9,019,029	28.4
9.2 Pet insurance plans	0	0	0	0	0	0	0	0.0
10. Financial guaranty	0	0	0	0	0	0	0	0.0
11.1 Medical professional liability - occurrence	0	0	0	0	0	0	0	0.0
11.2 Medical professional liability - claims-made	0	0	0	0	0	0	0	0.0
12. Earthquake	0	17,520	0	17,520	1,192,757	772,848	437,429	6.8
13.1 Comprehensive (hospital and medical) individual	0	0	0	0	0	0	0	0.0
13.2 Comprehensive (hospital and medical) group	0	0	0	0	0	0	0	0.0
14. Credit accident and health (group and individual)	0	0	0	0	0	0	0	0.0
15.1 Vision only	0	0	0	0	0	0	0	0.0
15.2 Dental only	0	0	0	0	0	0	0	0.0
15.3 Disability income	0	0	0	0	0	0	0	0.0
15.4 Medicare supplement	0	0	0	0	0	0	0	0.0
15.5 Medicaid Title XIX	0	0	0	0	0	0	0	0.0
15.6 Medicare Title XVIII	0	0	0	0	0	0	0	0.0
15.7 Long-term care	0	0	0	0	0	0	0	0.0
15.8 Federal employees health benefits plan	0	0	0	0	0	0	0	0.0
15.9 Other health	0	0	0	0	0	0	0	0.0
16. Workers' compensation	13,619,758	15,130,953	13,731,986	15,018,725	46,795,744	48,924,556	12,889,913	43.9
17.1 Other liability - occurrence	47,397,240	38,788,482	47,397,239	38,788,483	168,465,846	141,471,665	65,782,664	44.2
17.2 Other liability - claims-made	12,122,409	8,903,843	12,122,409	8,903,843	72,657,627	39,450,124	42,111,346	59.1
17.3 Excess workers' compensation	0	0	0	0	0	0	0	0.0
18.1 Products liability - occurrence	2,950,272	1,596,884	2,950,271	1,596,885	4,176,627	6,975,648	(1,202,136)	(53.8)
18.2 Products liability - claims-made	0	0	0	0	0	0	0	0.0
19.1 Private passenger auto no-fault (personal injury protection)	2,518,007	8,701,514	2,518,007	8,701,514	10,716,593	13,942,254	5,475,853	75.7
19.2 Other private passenger auto liability.....	17,132,373	70,811,660	17,132,372	70,811,661	87,469,992	83,276,316	75,005,337	66.6
19.3 Commercial auto no-fault (personal injury protection)	1,245,349	626,867	1,247,720	624,496	1,316,469	823,203	1,117,762	72.2
19.4 Other commercial auto liability.....	78,065,178	68,210,619	81,315,126	64,960,671	126,769,941	128,483,332	63,247,280	55.9
21.1 Private passenger auto physical damage	13,021,216	78,471,545	13,021,216	78,471,545	13,124,666	77,269,953	77,269,953	51.7
21.2 Commercial auto physical damage	23,074,892	25,038,943	23,145,655	24,968,180	6,868,958	6,602,290	25,234,848	56.5
22. Aircraft (all perils)	0	0	0	0	193	193	0	0.0
23. Fidelity	(288,813)	(95,427)	(288,811)	(95,429)	309,766	374,927	(160,590)	(24.0)
24. Surety	22,018,560	12,699,683	22,018,561	12,699,682	(4,647,859)	2,385,323	5,666,500	10.9
26. Burglary and theft	2,081	1,124	2,082	1,123	1,371	1,041	1,453	1.4
27. Boiler and machinery	1,469,898	0	1,469,898	0	10,079	2,873	7,206	17.1
28. Credit	0	0	0	0	0	0	0	0.0
29. International	0	4,211,337	0	4,211,337	65,077,703	0	69,289,040	56.0
30. Warranty	0	0	0	0	0	0	0	0.0
31. Reinsurance - nonproportional assumed property	XXX	5,433,826	0	5,433,826	58,601,261	54,841,387	9,193,700	13.6
32. Reinsurance - nonproportional assumed liability	XXX	3,124,354	0	3,124,354	28,950,472	21,978,016	10,096,810	151.9
33. Reinsurance - nonproportional assumed financial lines	XXX	0	0	0	5,015,773	5,364,989	(349,216)	(9.4)
34. Aggregate write-ins for other lines of business	0	0	0	0	0	0	0	0.0
35. TOTALS	548,206,244	759,000,180	551,894,522	755,311,902	1,032,745,299	890,300,864	897,756,337	56.5
DETAILS OF WRITE-INS								
3401.								
3402.								
3403.								
3498. Summary of remaining write-ins for Line 34 from overflow page	0	0	0	0	0	0	0	0.0
3499. Totals (Lines 3401 through 3403 plus 3498)(Line 34 above)	0	0	0	0	0	0	0	0.0

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

UNDERWRITING AND INVESTMENT EXHIBIT

PART 2A - UNPAID LOSSES AND LOSS ADJUSTMENT EXPENSES

Line of Business	Reported Losses				Incurred But Not Reported			8	9
	1	2	3	4	5	6	7		
	Direct	Reinsurance Assumed	Deduct Reinsurance Recoverable	Net Losses Excl. Incurred But Not Reported (Cols. 1 + 2 - 3)	Direct	Reinsurance Assumed	Reinsurance Ceded	Net Losses Unpaid (Cols. 4 + 5 + 6 - 7)	Net Unpaid Loss Adjustment Expenses
1. Fire	2,874,974	3,904,085	2,882,263	3,896,796	1,231,257	3,090,602	1,323,158	6,895,497	893,817
2.1 Allied lines	1,504,104	10,920,266	1,516,109	10,908,261	2,197,313	14,205,298	2,740,516	24,570,356	3,139,827
2.2 Multiple peril crop	0	0	0	0	0	0	0	0	0
2.3 Federal flood	0	0	0	0	0	0	0	0	0
2.4 Private crop	0	0	0	0	0	0	0	0	0
2.5 Private flood	0	0	0	0	0	0	0	0	0
3. Farmowners multiple peril	20,372,735	3,974,901	20,372,735	3,974,901	12,675,195	5,765,814	12,675,195	9,740,715	2,243,038
4. Homeowners multiple peril	6,970,404	25,393,007	7,028,080	25,335,331	8,015,498	42,878,481	8,015,498	68,213,812	7,548,733
5.1 Commercial multiple peril (non-liability portion)	28,667,849	28,917,506	28,667,849	28,917,506	26,964,591	28,759,683	26,964,591	57,677,189	8,488,703
5.2 Commercial multiple peril (liability portion)	74,584,244	62,132,973	74,584,244	62,132,973	108,814,775	109,021,543	108,814,775	171,154,516	89,886,925
6. Mortgage guaranty	0	0	0	0	0	0	0	0	0
8. Ocean marine	0	0	0	0	0	0	0	0	0
9.1 Inland marine	652,267	469,900	652,267	469,900	888,486	1,149,335	888,486	1,619,235	202,117
9.2 Pet insurance plans	0	0	0	0	0	0	0	0	0
10. Financial guaranty	0	0	0	0	0	0	0	0	0
11.1 Medical professional liability - occurrence	0	0	0	0	0	0	0	0	0
11.2 Medical professional liability - claims-made	0	0	0	0	0	0	0	0	0
12. Earthquake	0	28,380	0	28,380	413	1,206,279	42,315	1,192,757	199,450
13.1 Comprehensive (hospital and medical) individual	0	0	0	0	0	0	0	(a)	0
13.2 Comprehensive (hospital and medical) group	0	0	0	0	0	0	0	(a)	0
14. Credit accident and health (group and individual)	0	0	0	0	0	0	0	0	0
15.1 Vision only	0	0	0	0	0	0	0	(a)	0
15.2 Dental only	0	0	0	0	0	0	0	(a)	0
15.3 Disability income	0	0	0	0	0	0	0	(a)	0
15.4 Medicare supplement	0	0	0	0	0	0	0	(a)	0
15.5 Medicaid Title XIX	0	0	0	0	0	0	0	(a)	0
15.6 Medicare Title XVIII	0	0	0	0	0	0	0	(a)	0
15.7 Long-term care	0	0	0	0	0	0	0	(a)	0
15.8 Federal employees health benefits plan	0	0	0	0	0	0	0	(a)	0
15.9 Other health	0	0	0	0	0	0	0	(a)	0
16. Workers' compensation	34,300,195	28,571,879	35,334,811	27,537,263	17,872,645	19,535,437	18,149,601	46,795,744	10,216,610
17.1 Other liability - occurrence	48,234,882	39,896,952	48,235,071	39,896,763	145,084,074	129,582,078	146,097,069	168,465,846	38,628,731
17.2 Other liability - claims-made	1,131,968	10,543,166	1,131,969	10,543,165	39,709,212	65,690,438	43,285,188	72,657,627	7,386,884
17.3 Excess workers' compensation	0	0	0	0	0	0	0	0	0
18.1 Products liability - occurrence	4,167,415	2,298,015	4,167,415	2,298,015	2,968,594	1,878,612	2,968,594	4,176,627	1,772,165
18.2 Products liability - claims-made	0	0	0	0	0	0	0	0	0
19.1 Private passenger auto no-fault (personal injury protection)	16,707,823	4,554,865	16,707,823	4,554,865	2,100,072	6,161,728	2,100,072	10,716,593	8,033,992
19.2 Other private passenger auto liability	9,474,071	46,951,163	9,474,071	46,951,163	9,128,368	40,518,829	9,128,368	87,469,992	17,644,899
19.3 Commercial auto no-fault (personal injury protection)	642,482	352,528	643,412	351,598	1,137,829	968,018	1,140,976	1,316,469	424,082
19.4 Other commercial auto liability	52,057,799	53,567,875	56,002,626	49,623,048	87,649,563	78,438,582	88,941,252	126,769,941	23,762,280
21.1 Private passenger auto physical damage	822,806	3,827,063	822,806	3,827,063	1,767,599	9,297,603	1,767,599	13,124,666	1,554,024
21.2 Commercial auto physical damage	1,618,030	1,676,952	1,622,141	1,672,841	5,035,221	5,208,641	5,047,745	6,868,958	957,976
22. Aircraft (all perils)	0	193	0	193	0	0	0	193	0
23. Fidelity	28,001	18,496	28,001	18,496	330,752	295,407	334,889	309,766	72,303
24. Surety	7,390,718	(17,669,307)	7,390,718	(17,669,307)	18,423,435	13,021,448	18,423,435	(4,647,859)	3,839,711
26. Burglary and theft	0	796	44	752	858	619	858	1,371	465
27. Boiler and machinery	125,795	0	125,795	0	209,100	13,258	212,279	10,079	1,376
28. Credit	0	0	0	0	0	0	0	0	0
29. International	0	5,108,276	0	5,108,276	0	59,969,427	0	65,077,703	0
30. Warranty	0	0	0	0	0	0	0	0	0
31. Reinsurance - nonproportional assumed property	XXX	12,310,455	0	12,310,455	XXX	46,363,033	72,227	58,601,261	4,335
32. Reinsurance - nonproportional assumed liability	XXX	2,681,236	0	2,681,236	XXX	26,530,407	261,171	28,950,472	11,331
33. Reinsurance - nonproportional assumed financial lines	XXX	0	0	0	XXX	5,015,773	0	5,015,773	0
34. Aggregate write-ins for other lines of business	0	0	0	0	0	0	0	0	0
35. TOTALS	312,328,562	330,431,621	317,390,250	325,369,933	492,204,850	714,566,373	499,395,857	1,032,745,299	226,913,774
DETAILS OF WRITE-INS									
3401.									
3402.									
3403.									
3498. Summary of remaining write-ins for Line 34 from overflow page	0	0	0	0	0	0	0	0	0
3499. Totals (Lines 3401 through 3403 plus 3498)(Line 34 above)	0	0	0	0	0	0	0	0	0

(a) Including \$0 for present value of life indemnity claims reported in Lines 13 and 15.

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

UNDERWRITING AND INVESTMENT EXHIBIT

PART 3 - EXPENSES

	1	2	3	4
	Loss Adjustment Expenses	Other Underwriting Expenses	Investment Expenses	Total
1. Claim adjustment services:				
1.1 Direct	42,255,870	0	0	42,255,870
1.2 Reinsurance assumed	63,470,278	0	0	63,470,278
1.3 Reinsurance ceded	42,759,638	0	0	42,759,638
1.4 Net claim adjustment service (1.1 + 1.2 - 1.3)	62,966,510	0	0	62,966,510
2. Commission and brokerage:				
2.1 Direct excluding contingent	0	134,641,451	0	134,641,451
2.2 Reinsurance assumed, excluding contingent	0	245,495,760	0	245,495,760
2.3 Reinsurance ceded, excluding contingent	0	135,308,605	0	135,308,605
2.4 Contingent - direct	0	21,041,738	0	21,041,738
2.5 Contingent - reinsurance assumed	0	32,794,260	0	32,794,260
2.6 Contingent - reinsurance ceded	0	21,041,738	0	21,041,738
2.7 Policy and membership fees	0	0	0	0
2.8 Net commission and brokerage (2.1 + 2.2 - 2.3 + 2.4 + 2.5 - 2.6 + 2.7) ..	0	277,622,866	0	277,622,866
3. Allowances to managers and agents	0	517,108	0	517,108
4. Advertising	0	773,698	0	773,698
5. Boards, bureaus and associations	264,834	6,247,929	0	6,512,763
6. Surveys and underwriting reports	0	7,277,647	0	7,277,647
7. Audit of assureds' records	0	426,572	0	426,572
8. Salary and related items:				
8.1 Salaries	43,464,853	124,782,712	1,977,273	170,224,838
8.2 Payroll taxes	3,016,817	7,349,639	121,609	10,488,065
9. Employee relations and welfare	5,191,709	13,645,170	196,919	19,033,798
10. Insurance	3,058	1,968,203	21	1,971,282
11. Directors' fees	387,973	763,431	12,515	1,163,919
12. Travel and travel items	2,026,623	5,919,515	78,654	8,024,792
13. Rent and rent items	1,395,542	6,916,258	94,963	8,406,763
14. Equipment	691,435	1,942,398	24,178	2,658,011
15. Cost or depreciation of EDP equipment and software	658,335	16,807,083	33,034	17,498,452
16. Printing and stationery	177,150	867,912	15,595	1,060,657
17. Postage, telephone and telegraph, exchange and express	405,652	5,381,818	24,783	5,812,253
18. Legal and auditing	1,833,467	11,305,098	670,972	13,809,537
19. Totals (Lines 3 to 18)	59,517,448	212,892,191	3,250,516	275,660,155
20. Taxes, licenses and fees:				
20.1 State and local insurance taxes deducting guaranty association credits of \$ 28,744	0	27,745,193	0	27,745,193
20.2 Insurance department licenses and fees	0	2,695,383	0	2,695,383
20.3 Gross guaranty association assessments	0	226,487	0	226,487
20.4 All other (excluding federal and foreign income and real estate)	0	701,043	0	701,043
20.5 Total taxes, licenses and fees (20.1 + 20.2 + 20.3 + 20.4)	0	31,368,106	0	31,368,106
21. Real estate expenses	0	0	85,659	85,659
22. Real estate taxes	0	0	0	0
23. Reimbursements by uninsured plans	0	0	0	0
24. Aggregate write-ins for miscellaneous expenses	8,063,890	37,520,472	468,267	46,052,629
25. Total expenses incurred	130,547,848	559,403,635	3,804,442 (a)	693,755,925
26. Less unpaid expenses - current year	226,913,774	161,446,443	2,475,921	390,836,138
27. Add unpaid expenses - prior year	216,282,230	158,284,912	2,515,086	377,082,228
28. Amounts receivable relating to uninsured plans, prior year	0	0	0	0
29. Amounts receivable relating to uninsured plans, current year	0	0	0	0
30. TOTAL EXPENSES PAID (Lines 25 - 26 + 27 - 28 + 29)	119,916,304	556,242,104	3,843,607	680,002,015
DETAILS OF WRITE-INS				
2401. Electronic data processing service	8,063,890	37,448,031	468,267	45,980,188
2402. Donations	0	72,441	0	72,441
2403.				
2498. Summary of remaining write-ins for Line 24 from overflow page	0	0	0	0
2499. Totals (Lines 2401 through 2403 plus 2498)(Line 24 above)	8,063,890	37,520,472	468,267	46,052,629

(a) Includes management fees of \$ 70,085,036 to affiliates and \$0 to non-affiliates.

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

EXHIBIT OF NET INVESTMENT INCOME

		1	2
		Collected During Year	Earned During Year
1.	U.S. Government bonds	(a) .....10,901,725	.....11,028,460
1.1	Bonds exempt from U.S. tax	(a) .....5,256,935	.....4,951,692
1.2	Other bonds (unaffiliated)	(a) .....34,220,916	.....34,595,390
1.3	Bonds of affiliates	(a) .....0	.....0
2.1	Preferred stocks (unaffiliated)	(b) .....0	.....0
2.11	Preferred stocks of affiliates	(b) .....0	.....0
2.2	Common stocks (unaffiliated) .....	.....20,915,457	.....20,629,869
2.21	Common stocks of affiliates .....	.....0	.....0
3.	Mortgage loans	(c) .....0	.....0
4.	Real estate	(d) .....0	.....0
5	Contract loans .....	.....0	.....0
6	Cash, cash equivalents and short-term investments	(e) .....2,304,833	.....2,304,833
7	Derivative instruments	(f) .....0	.....0
8.	Other invested assets .....	.....24,141,288	.....24,141,288
9.	Aggregate write-ins for investment income .....	.....4,111,977	.....4,111,977
10.	Total gross investment income	101,853,131	101,763,509
11.	Investment expenses		(g) .....3,804,442
12.	Investment taxes, licenses and fees, excluding federal income taxes		(g) .....0
13.	Interest expense		(h) .....4,262,529
14.	Depreciation on real estate and other invested assets		(i) .....0
15.	Aggregate write-ins for deductions from investment income .....		.....0
16.	Total deductions (Lines 11 through 15) .....		.....8,066,971
17.	Net investment income (Line 10 minus Line 16)		93,696,538
DETAILS OF WRITE-INS			
0901.	Westfield Credit Corp Loan .....	.....4,111,977	.....4,111,977
0902.	.....	
0903.	.....	
0998.	Summary of remaining write-ins for Line 9 from overflow page .....	.....0	.....0
0999.	Totals (Lines 0901 through 0903 plus 0998) (Line 9, above)	4,111,977	4,111,977
1501.	.....	
1502.	.....	
1503.	.....	
1598.	Summary of remaining write-ins for Line 15 from overflow page .....		.....0
1599.	Totals (Lines 1501 through 1503 plus 1598) (Line 15, above)		0

- (a) Includes \$1,788,412 accrual of discount less \$9,019,506 amortization of premium and less \$675,755 paid for accrued interest on purchases.
- (b) Includes \$0 accrual of discount less \$0 amortization of premium and less \$0 paid for accrued dividends on purchases.
- (c) Includes \$0 accrual of discount less \$0 amortization of premium and less \$0 paid for accrued interest on purchases.
- (d) Includes \$0 for company's occupancy of its own buildings; and excludes \$0 interest on encumbrances.
- (e) Includes \$0 accrual of discount less \$0 amortization of premium and less \$0 paid for accrued interest on purchases.
- (f) Includes \$0 accrual of discount less \$0 amortization of premium.
- (g) Includes \$0 investment expenses and \$0 investment taxes, licenses and fees, excluding federal income taxes, attributable to segregated and Separate Accounts.
- (h) Includes \$0 interest on surplus notes and \$0 interest on capital notes.
- (i) Includes \$0 depreciation on real estate and \$0 depreciation on other invested assets.

EXHIBIT OF CAPITAL GAINS (LOSSES)

		1	2	3	4	5
		Realized Gain (Loss) On Sales or Maturity	Other Realized Adjustments	Total Realized Capital Gain (Loss) (Columns 1 + 2)	Change in Unrealized Capital Gain (Loss)	Change in Unrealized Foreign Exchange Capital Gain (Loss)
1.	U.S. Government bonds .....	.....1,152	.....0	.....1,152	.....0	.....0
1.1	Bonds exempt from U.S. tax .....	.....(62,686)	.....0	.....(62,686)	.....0	.....0
1.2	Other bonds (unaffiliated) .....	.....(685)	.....0	.....(685)	.....0	.....0
1.3	Bonds of affiliates .....	.....0	.....0	.....0	.....0	.....0
2.1	Preferred stocks (unaffiliated) .....	.....0	.....0	.....0	.....0	.....0
2.11	Preferred stocks of affiliates .....	.....0	.....0	.....0	.....0	.....0
2.2	Common stocks (unaffiliated) .....	.....19,170,639	.....0	.....19,170,639	.....(736,522)	.....0
2.21	Common stocks of affiliates .....	.....0	.....0	.....0	.....0	.....0
3.	Mortgage loans .....	.....0	.....0	.....0	.....0	.....0
4.	Real estate .....	.....0	.....0	.....0	.....0	.....0
5.	Contract loans .....	.....0	.....0	.....0	.....0	.....0
6.	Cash, cash equivalents and short-term investments .....	.....0	.....0	.....0	.....0	.....0
7.	Derivative instruments .....	.....0	.....0	.....0	.....0	.....0
8.	Other invested assets .....	.....26,501,615	.....0	.....26,501,615	.....(16,850,815)	.....0
9.	Aggregate write-ins for capital gains (losses) .....	.....0	.....0	.....0	.....0	.....0
10.	Total capital gains (losses)	45,610,035	0	45,610,035	(17,587,337)	0
DETAILS OF WRITE-INS						
0901.	.....				
0902.	.....				
0903.	.....				
0998.	Summary of remaining write-ins for Line 9 from overflow page .....	.....0	.....0	.....0	.....0	.....0
0999.	Totals (Lines 0901 through 0903 plus 0998) (Line 9, above)	0	0	0	0	0

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

EXHIBIT OF NON-ADMITTED ASSETS

	1	2	3
	Current Year Total Nonadmitted Assets	Prior Year Total Nonadmitted Assets	Change in Total Nonadmitted Assets (Col. 2 - Col. 1)
1. Bonds (Schedule D)	0	0	0
2. Stocks (Schedule D):			
2.1 Preferred stocks	0	0	0
2.2 Common stocks	0	0	0
3. Mortgage loans on real estate (Schedule B):			
3.1 First liens	0	0	0
3.2 Other than first liens	0	0	0
4. Real estate (Schedule A):			
4.1 Properties occupied by the company	0	0	0
4.2 Properties held for the production of income	0	0	0
4.3 Properties held for sale	0	0	0
5. Cash (Schedule E - Part 1), cash equivalents (Schedule E - Part 2) and short-term investments (Schedule DA)	0	0	0
6. Contract loans	0	0	0
7. Derivatives (Schedule DB)	0	0	0
8. Other invested assets (Schedule BA)	0	0	0
9. Receivables for securities	0	0	0
10. Securities lending reinvested collateral assets (Schedule DL)	0	0	0
11. Aggregate write-ins for invested assets	0	0	0
12. Subtotals, cash and invested assets (Lines 1 to 11)	0	0	0
13. Title plants (for Title insurers only)	0	0	0
14. Investment income due and accrued	0	0	0
15. Premiums and considerations:			
15.1 Uncollected premiums and agents' balances in the course of collection	12,902,456	12,167,473	(734,983)
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due ..	80,230	129,526	49,296
15.3 Accrued retrospective premiums and contracts subject to redetermination	0	0	0
16. Reinsurance:			
16.1 Amounts recoverable from reinsurers	0	0	0
16.2 Funds held by or deposited with reinsured companies	0	0	0
16.3 Other amounts receivable under reinsurance contracts	0	0	0
17. Amounts receivable relating to uninsured plans	0	0	0
18.1 Current federal and foreign income tax recoverable and interest thereon	0	0	0
18.2 Net deferred tax asset	0	0	0
19. Guaranty funds receivable or on deposit	0	0	0
20. Electronic data processing equipment and software	91,613,956	100,928,915	9,314,959
21. Furniture and equipment, including health care delivery assets	0	0	0
22. Net adjustment in assets and liabilities due to foreign exchange rates	0	0	0
23. Receivables from parent, subsidiaries and affiliates	0	0	0
24. Health care and other amounts receivable	0	0	0
25. Aggregate write-ins for other-than-invested assets	0	0	0
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)	104,596,642	113,225,914	8,629,272
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts	0	0	0
28. Total (Lines 26 and 27)	104,596,642	113,225,914	8,629,272
DETAILS OF WRITE-INS			
1101.			
1102.			
1103.			
1198. Summary of remaining write-ins for Line 11 from overflow page	0	0	0
1199. Totals (Lines 1101 through 1103 plus 1198)(Line 11 above)	0	0	0
2501.			
2502.			
2503.			
2598. Summary of remaining write-ins for Line 25 from overflow page	0	0	0
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	0	0	0

NOTES TO FINANCIAL STATEMENTS

NOTE 1 Summary of Significant Accounting Policies and Going Concern

A. Accounting Practices
The financial statements of Westfield 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 #		12/31/2024		12/31/2023
NET INCOME							
(1) State basis (Page 4, Line 20, Columns 1 & 2)	XXX	XXX	XXX	\$	142,852,304	\$	15,832,540
(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	\$	142,852,304	\$	15,832,540
SURPLUS							
(5) State basis (Page 3, Line 37, Columns 1 & 2)	XXX	XXX	XXX	\$	1,265,767,516	\$	1,207,019,041
(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	\$	1,265,767,516	\$	1,207,019,041

B. Use of Estimates in the Preparation of the Financial Statements
The preparation of financial statements in conformity with SAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. It also requires disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

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) Short-term investments are reported in the same manner as similar long-term investments per Statements of Statutory Accounting Principles (SSAP) No.2.
- (2) Bonds not backed by other loans are stated at amortized cost using the scientific interest method per SSAP No.26.
- (3) Common stocks are stated at market per SSAP No. 30, except for investments in stocks of uncombined subsidiaries in which the Company has an interest of 20% or more, which are carried on the equity basis per SSAP No.97.
- (4) Preferred Stocks - Not applicable
- (5) Mortgage Loans - Not applicable
- (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) Investments in Subsidiaries, Controlled and Affiliated Entities - Not applicable
- (8) The Company has a non-controlling ownership interest in one partnership which has underlying characteristics of common stock and is carried at market value per SSAP No.30. The remaining partnership investments are in private limited partnerships which are recorded at cost and adjusted for the Company's proportional share of the entity's audited GAAP earnings and other equity adjustments less any distributions received per SSAP No. 48.
- (9) Derivative Instruments - Not applicable
- (10) The Company anticipates investment income as a factor in the premium deficiency calculation, in accordance with SSAP No. 53, Property-Casualty Contracts - Premiums.
- (11) Unpaid losses and loss adjustment expenses include an amount determined from individual case estimates and loss reports and an amount, based on past experience, for losses incurred but not reported. Such liabilities are necessarily based on assumptions and estimates and, while management believes the amount is adequate, the ultimate liability may be in excess of or less than the amount provided. The methods for making such estimates and for establishing the resulting liability are continually reviewed and any adjustments are reflected in the period determined. The Company has limited exposure to asbestos and environmental claims and management believes the reserve for such claims is adequate.
- (12) The Company has not modified its capitalization policy from the prior period.
- (13) Pharmaceutical rebate receivables are applicable to health insurance entities. The Company does not offer health insurance policies.

D. Going Concern
Not applicable

NOTE 2 Accounting Changes and Corrections of Errors
Not applicable

NOTE 3 Business Combinations and Goodwill
Not applicable

NOTE 4 Discontinued Operations

NOTES TO FINANCIAL STATEMENTS

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.

(4) Impaired loan-backed securities for which an other-than-temporary impairment has not been recognized as of December 31, 2024 are summarized below:

a) The aggregate amount of unrealized losses:

1. Less than 12 Months\$ (3,021,432)

2. 12 Months or Longer\$ (19,607,128)

b)The aggregate related fair value of securities with unrealized losses:

1. Less than 12 Months\$ 240,757,792

2. 12 Months or Longer\$ 118,985,413

(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

1. Restricted Assets (Including Pledged)

Restricted Asset Category	Gross (Admitted & Nonadmitted) Restricted						
	Current Year					6	7
	1	2	3	4	5		
	Total General Account (G/A)	G/A Supporting Protected Cell Account Activity (a)	Total Protected Cell Account Restricted Assets	Protected Cell Account Assets Supporting G/A Activity (b)	Total (1 plus 3)	Total From Prior Year	Increase/ (Decrease) (5 minus 6)
a. Subject to contractual obligation for which liability is not shown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Collateral held under security lending agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c. Subject to repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
d. Subject to reverse repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e. Subject to dollar repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
f. Subject to dollar reverse repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
g. Placed under option contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
h. Letter stock or securities restricted as to sale - excluding FHLB capital stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
i. FHLB capital stock	\$ 5,974,900	\$ -	\$ -	\$ -	\$ 5,974,900	\$ 6,434,900	\$ (460,000)
j. On deposit with states	\$ 6,738,555	\$ -	\$ -	\$ -	\$ 6,738,555	\$ 6,844,081	\$ (105,526)
k. On deposit with other regulatory bodies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
l. Pledged collateral to FHLB (including assets backing funding agreements)	\$ 286,741,387	\$ -	\$ -	\$ -	\$ 286,741,387	\$ 292,490,359	\$(5,748,972)
m. Pledged as collateral not captured in other categories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
n. Other restricted assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
o. Total Restricted Assets (Sum of a through n)	\$ 299,454,842	\$ -	\$ -	\$ -	\$ 299,454,842	\$ 305,769,340	\$(6,314,498)

(a) Subset of Column 1

(b) Subset of Column 3

	Current Year		
	8	9	Percentage

NOTES TO FINANCIAL STATEMENTS

			10	11
Restricted Asset Category	Total Non-admitted Restricted	Total Admitted Restricted (5 minus 8)	Gross (Admitted & Non-admitted) Restricted to Total Assets (c)	Admitted Restricted to Total Admitted Assets (d)
a. Subject to contractual obligation for which liability is not shown	\$ -	\$ -	0.000%	0.000%
b. Collateral held under security lending agreements	\$ -	\$ -	0.000%	0.000%
c. Subject to repurchase agreements	\$ -	\$ -	0.000%	0.000%
d. Subject to reverse repurchase agreements	\$ -	\$ -	0.000%	0.000%
e. Subject to dollar repurchase agreements	\$ -	\$ -	0.000%	0.000%
f. Subject to dollar reverse repurchase agreements	\$ -	\$ -	0.000%	0.000%
g. Placed under option contracts	\$ -	\$ -	0.000%	0.000%
h. Letter stock or securities restricted as to sale - excluding FHLB capital stock	\$ -	\$ -	0.000%	0.000%
i. FHLB capital stock	\$ -	\$ 5,974,900	0.159%	0.163%
j. On deposit with states	\$ -	\$ 6,738,555	0.179%	0.184%
k. On deposit with other regulatory bodies	\$ -	\$ -	0.000%	0.000%
l. Pledged collateral to FHLB (including assets backing funding agreements)	\$ -	\$ 286,741,387	7.622%	7.840%
m. Pledged as collateral not captured in other categories	\$ -	\$ -	0.000%	0.000%
n. Other restricted assets	\$ -	\$ -	0.000%	0.000%
o. Total Restricted Assets (Sum of a through n)	\$ -	\$ 299,454,842	7.960%	8.188%

(c) Column 5 divided by Asset Page, Column 1, Line 28

(d) Column 9 divided by Asset Page, Column 3, Line 28

2. Detail of Assets Pledged as Collateral Not Captured in Other Categories (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate) - Not applicable
3. Detail of Other Restricted Assets (Contracts That Share Similar Characteristics, Such as Reinsurance and Derivatives, Are Reported in the Aggregate) - Not applicable
4. Collateral Received and Reflected as Assets Within the Reporting Entity's Financial Statements - Not applicable

M. Working Capital Finance Investments
Not applicable

N. Offsetting and Netting of Assets and Liabilities
Not applicable

O. 5GI Securities

Investment	Number of 5GI Securities		Aggregate BACV		Aggregate Fair Value	
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year
(1) Bonds - AC	7	7	\$ 14,457,085	\$ 13,834,084	\$ 14,457,085	\$ 13,834,084
(2) Bonds - FV	0	0	\$ -	\$ -	\$ -	\$ -
(3) LB&SS - AC	0	0	\$ -	\$ -	\$ -	\$ -
(4) LB&SS - FV	0	0	\$ -	\$ -	\$ -	\$ -
(5) Preferred Stock - AC	0	0	\$ -	\$ -	\$ -	\$ -
(6) Preferred Stock - FV	0	0	\$ -	\$ -	\$ -	\$ -
(7) Total (1+2+3+4+5+6)	7	7	\$ 14,457,085	\$ 13,834,084	\$ 14,457,085	\$ 13,834,084

AC - Amortized Cost FV - Fair Value

- 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
- S. Aggregate Collateral Loans by Qualifying Investment Collateral
Not Applicable

NOTE 6 Joint Ventures, Partnerships and Limited Liability Companies

- A. The Company has no investments in Joint Ventures, Partnerships or Limited Liability Companies that exceed 10% of its admitted assets.
- B. The Company did not recognize any impairment write down for its investments in Joint Ventures, Partnerships and Limited Liability Companies during the statement period.

NOTE 7 Investment Income

- A. The bases, by category of investment income, for excluding (nonadmitting) any investment income due and accrued.
Not applicable
- B. The total amount excluded.
Not applicable
- C. The gross, nonadmitted and admitted amounts for interest income due and accrued.

Interest Income Due and Accrued	Amount
1. Gross	\$ 13,757,266
2. Nonadmitted	\$ -

NOTES TO FINANCIAL STATEMENTS

3. Admitted \$ 13,757,266

D. The aggregate deferred interest.

	Amount
Aggregate Deferred Interest	\$ -

E. The cumulative amounts of paid-in-kind (PIK) interest included in the current principal balance.

	Amount
Cumulative amounts of PIK interest included in the current principal balance	\$ 494,224

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			12/31/2023			Change		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Ordinary	Capital	(Col. 1 + 2) Total	Ordinary	Capital	(Col. 4 + 5) Total	(Col. 1 - 4) Ordinary	(Col. 2 - 5) Capital	(Col. 7 + 8) Total
(a) Gross Deferred Tax Assets	\$ 111,741,338	\$ 29,689,613	\$ 141,430,951	\$ 100,200,013	\$ 29,121,895	\$ 129,321,908	\$ 11,541,325	\$ 567,718	\$ 12,109,043
(b) Statutory Valuation Allowance Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(c) Adjusted Gross Deferred Tax Assets (1a - 1b)	\$ 111,741,338	\$ 29,689,613	\$ 141,430,951	\$ 100,200,013	\$ 29,121,895	\$ 129,321,908	\$ 11,541,325	\$ 567,718	\$ 12,109,043
(d) Deferred Tax Assets Nonadmitted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(e) Subtotal Net Admitted Deferred Tax Asset (1c - 1d)	\$ 111,741,338	\$ 29,689,613	\$ 141,430,951	\$ 100,200,013	\$ 29,121,895	\$ 129,321,908	\$ 11,541,325	\$ 567,718	\$ 12,109,043
(f) Deferred Tax Liabilities	\$ 78,903,234	\$ 59,460,522	\$ 138,363,756	\$ 58,169,694	\$ 62,939,254	\$ 121,108,948	\$ 20,733,540	\$ (3,478,732)	\$ 17,254,808
(g) Net Admitted Deferred Tax Asset/(Net Deferred Tax Liability) (1e - 1f)	\$ 32,838,104	\$ (29,770,909)	\$ 3,067,195	\$ 42,030,319	\$ (33,817,359)	\$ 8,212,960	\$ (9,192,215)	\$ 4,046,450	\$ (5,145,765)

2.

	As of End of Current Period			12/31/2023			Change		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Ordinary	Capital	(Col. 1 + 2) Total	Ordinary	Capital	(Col. 4 + 5) Total	(Col. 1 - 4) Ordinary	(Col. 2 - 5) Capital	(Col. 7 + 8) Total
Admission Calculation Components SSAP No. 101									
(a) Federal Income Taxes Paid In Prior Years Recoverable Through Loss Carrybacks	\$ 4,213,260	\$ 7,829,047	\$ 12,042,307	\$ -	\$ 7,032,614	\$ 7,032,614	\$ 4,213,260	\$ 796,433	\$ 5,009,693
(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)	\$ 49,538,663	\$ -	\$ 49,538,663	\$ 43,588,293	\$ -	\$ 43,588,293	\$ 5,950,370	\$ -	\$ 5,950,370
1. Adjusted Gross Deferred Tax Assets Expected to be Realized Following the Balance Sheet Date.	\$ 49,538,663	\$ -	\$ 49,538,663	\$ 43,588,293	\$ -	\$ 43,588,293	\$ 5,950,370	\$ -	\$ 5,950,370
2. Adjusted Gross Deferred Tax Assets Allowed per Limitation Threshold.	XXX	XXX	\$ 189,405,048	XXX	XXX	\$ 179,820,912	XXX	XXX	\$ 9,584,136
(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.	\$ 57,989,415	\$ 21,860,566	\$ 79,849,981	\$ 56,611,720	\$ 22,089,281	\$ 78,701,001	\$ 1,377,695	\$ (228,715)	\$ 1,148,980
(d) Deferred Tax Assets Admitted as the result of application of SSAP No. 101. Total (2(a) + 2(b) + 2(c))	\$ 111,741,338	\$ 29,689,613	\$ 141,430,951	\$ 100,200,013	\$ 29,121,895	\$ 129,321,908	\$ 11,541,325	\$ 567,718	\$ 12,109,043

3.

	2024	2023
a. Ratio Percentage Used To Determine Recovery Period And Threshold Limitation Amount.	475.630%	527.641%
b. Amount Of Adjusted Capital And Surplus Used To Determine Recovery Period And Threshold Limitation In 2(b)2 Above.	\$ 1,262,700,321	\$ 1,198,806,081

4.

	As of End of Current Period		12/31/2023		Change	
	(1)	(2)	(3)	(4)	(5)	(6)
	Ordinary	Capital	Ordinary	Capital	(Col. 1 - 3) Ordinary	(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)	\$ 111,741,338	\$ 29,689,613	\$ 100,200,013	\$ 29,121,895	\$ 11,541,325	\$ 567,718
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)	\$ 111,741,338	\$ 29,689,613	\$ 100,200,013	\$ 29,121,895	\$ 11,541,325	\$ 567,718
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 [X]

B. Deferred Tax Liabilities Not Recognized

NOTES TO FINANCIAL STATEMENTS

1. 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.
2. The cumulative amount of each type of temporary difference is: Not Applicable
3. 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
4. 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) 12/31/2023	(3) (Col. 1 - 2) Change
1. Current Income Tax			
(a) Federal	\$ 13,843,377	\$ (1,438,049)	\$ 15,281,426
(b) Foreign	\$ -	\$ -	\$ -
(c) Subtotal (1a+1b)	\$ 13,843,377	\$ (1,438,049)	\$ 15,281,426
(d) Federal income tax on net capital gains	\$ (9,630,117)	\$ (8,616,650)	\$ (1,013,467)
(e) Utilization of capital loss carry-forwards	\$ -	\$ -	\$ -
(f) Other	\$ 1,631,564	\$ 5,869,900	\$ (4,238,336)
(g) Federal and foreign income taxes incurred (1c+1d+1e+1f)	\$ 5,844,824	\$ (4,184,799)	\$ 10,029,623
2. Deferred Tax Assets:			
(a) Ordinary:			
(1) Discounting of unpaid losses	\$ 13,786,417	\$ 11,952,067	\$ 1,834,350
(2) Unearned premium reserve	\$ 34,898,750	\$ 30,613,826	\$ 4,284,924
(3) Policyholder reserves	\$ -	\$ -	\$ -
(4) Investments	\$ 496,563	\$ 477,207	\$ 19,356
(5) Deferred acquisition costs	\$ -	\$ -	\$ -
(6) Policyholder dividends accrual	\$ -	\$ -	\$ -
(7) Fixed assets	\$ 49,841,434	\$ 44,375,796	\$ 5,465,638
(8) Compensation and benefits accrual	\$ -	\$ -	\$ -
(9) Pension accrual	\$ 7,380,555	\$ 7,449,789	\$ (69,234)
(10) Receivables - nonadmitted	\$ -	\$ -	\$ -
(11) Net operating loss carry-forward	\$ -	\$ -	\$ -
(12) Tax credit carry-forward	\$ -	\$ -	\$ -
(13) Other	\$ 5,337,619	\$ 5,331,328	\$ 6,291
(99) Subtotal (sum of 2a1 through 2a13)	\$ 111,741,338	\$ 100,200,013	\$ 11,541,325
(b) Statutory valuation allowance adjustment	\$ -	\$ -	\$ -
(c) Nonadmitted	\$ -	\$ -	\$ -
(d) Admitted ordinary deferred tax assets (2a99 - 2b - 2c)	\$ 111,741,338	\$ 100,200,013	\$ 11,541,325
(e) Capital:			
(1) Investments	\$ 24,289,519	\$ 24,543,644	\$ (254,125)
(2) Net capital loss carry-forward	\$ -	\$ -	\$ -
(3) Real estate	\$ -	\$ -	\$ -
(4) Other	\$ 5,400,094	\$ 4,578,251	\$ 821,843
(99) Subtotal (2e1+2e2+2e3+2e4)	\$ 29,689,613	\$ 29,121,895	\$ 567,718
(f) Statutory valuation allowance adjustment	\$ -	\$ -	\$ -
(g) Nonadmitted	\$ -	\$ -	\$ -
(h) Admitted capital deferred tax assets (2e99 - 2f - 2g)	\$ 29,689,613	\$ 29,121,895	\$ 567,718
(i) Admitted deferred tax assets (2d + 2h)	\$ 141,430,951	\$ 129,321,908	\$ 12,109,043
3. Deferred Tax Liabilities:			
(a) Ordinary:			
(1) Investments	\$ -	\$ 28,515	\$ (28,515)
(2) Fixed assets	\$ 49,916,524	\$ 46,350,360	\$ 3,566,164
(3) Deferred and uncollected premium	\$ 28,284,875	\$ 10,439,251	\$ 17,845,624
(4) Policyholder reserves	\$ -	\$ -	\$ -
(5) Other	\$ 701,835	\$ 1,351,568	\$ (649,733)
(99) Subtotal (3a1+3a2+3a3+3a4+3a5)	\$ 78,903,234	\$ 58,169,694	\$ 20,733,540
(b) Capital:			
(1) Investments	\$ 5,746,137	\$ 5,479,519	\$ 266,618
(2) Real estate	\$ -	\$ -	\$ -
(3) Other	\$ 53,714,385	\$ 57,459,735	\$ (3,745,350)
(99) Subtotal (3b1+3b2+3b3)	\$ 59,460,522	\$ 62,939,254	\$ (3,478,732)
(c) Deferred tax liabilities (3a99 + 3b99)	\$ 138,363,756	\$ 121,108,948	\$ 17,254,808
4. Net deferred tax assets/liabilities (2i - 3c)	\$ 3,067,195	\$ 8,212,960	\$ (5,145,765)

- 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 %
Permanent Differences:		
Provision computed at statutory rate	\$ 33,248,721	21.00%
Change in Non-Admitted Assets	\$ -	0.00%
Proration of tax exempt investment income	\$ 413,465	0.30%
Tax exempt income deduction	\$ (5,741,113)	-3.60%
Dividends received deduction	\$ (650,107)	-0.40%
Disallowed travel and entertainment	\$ 478,912	0.30%
Other permanent differences	\$ 103,017	0.10%
Temporary Differences:		
Total ordinary DTA's	\$ 7,577,619	4.80%
Total ordinary DTL's	\$ (20,753,672)	-13.10%
Total capital DTA's	\$ (78,596)	0.00%
Total capital DTL's	\$ (316,217)	-0.20%

NOTES TO FINANCIAL STATEMENTS

Other:		
Statutory valuation allowance	\$ -	0.00%
Accrual adjustment - prior year	\$ 1,631,564	1.00%
Other	\$ -	0.00%
Totals	\$ 15,913,593	10.10%
Federal and foreign income taxes incurred	\$ 5,844,824	3.70%
Realized capital gains (losses) tax	\$ 9,630,117	6.10%
Change in net deferred income taxes	\$ 13,570,866	8.60%
Total statutory income taxes	\$ 29,045,807	18.35%

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
Other 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
12/31/2024	\$ 13,843,377
12/31/2023	\$ -
12/31/2022	\$ 12,300,250

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 National Insurance Company
American Select Insurance Company
Old Guard 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

NOTES TO FINANCIAL STATEMENTS

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. The Company paid common stock dividends to its parent, Ohio Farmers Insurance Company, for the following dates and amounts:

January 26, 2023	\$ 85,000,000
August 30, 2023	\$ 50,000,000
September 30, 2024	\$ 70,000,000
- C. Transactions with related party who are not reported on Schedule Y
Not applicable
- D. Affiliated Balances due to and from the Company
Affiliate receivables and payables are the result of cost sharing and intercompany service agreements between the company and its affiliates. The amounts due from affiliates were \$62,007,612 and \$94,929,473 as of December 31, 2024 and 2023. The amounts due to affiliates were \$22,917,139 and \$0 as of December 31, 2024 and 2023. 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
The Company is a party to the following agreements with affiliates:
 - Intercompany Quota Share Reinsurance (Pooling) Agreement
 - Intercompany Tax Allocation Agreement
 - Management Services Agreement
 - Cash Management Agreement
 - Intercompany Liquidity Facility Agreement
- F. Guarantees or Undertakings
The Company has given commitments to affiliated companies. The details of these commitments are described in Note 14 A.(1).
- 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
The Company did not have any investments in subsidiaries or affiliates that exceeded 10% of its admitted assets.
- J. Investments in Impaired SCAs
Not applicable
- K. Investment in Foreign Insurance Subsidiary
Not applicable
- 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
 - The Company is a member of the Federal Home Loan Bank (FHLB) of Cincinnati. Through its membership, the Company has borrowed funds in the form of variable interest rate options via a revolving line of credit and has the option to borrow in fixed term rate based advance instruments. It is part of the Company's strategy to utilize these funds and the capacity thereof for general business purposes.
 - FHLB Capital Stock
 - Aggregate Totals

	1	2	3
	Total 2+3	General Account	Protected Cell Accounts
1. Current Year			
(a) Membership Stock - Class A	\$ -	\$ -	\$ -
(b) Membership Stock - Class B	\$ 2,664,971	\$ 2,664,971	\$ -
(c) Activity Stock	\$ 2,790,000	\$ 2,790,000	\$ -
(d) Excess Stock	\$ 519,929	\$ 519,929	\$ -
(e) Aggregate Total (a+b+c+d)	\$ 5,974,900	\$ 5,974,900	\$ -
(f) Actual or estimated Borrowing Capacity as Determined by the Insurer	\$ 240,500,604	XXX	XXX

NOTES TO FINANCIAL STATEMENTS

2. Prior Year-end				
(a) Membership Stock - Class A	\$	-	\$	-
(b) Membership Stock - Class B	\$	2,609,860	\$	2,609,860
(c) Activity Stock	\$	3,825,000	\$	3,825,000
(d) Excess Stock	\$	40	\$	40
(e) Aggregate Total (a+b+c+d)	\$	6,434,900	\$	6,434,900
(f) Actual or estimated Borrowing Capacity as Determined by the Insurer	\$	249,962,006	XXX	XXX

11B(2)a1(f) should be equal to or greater than 11B(4)a1(d)
11B(2)a2(f) should be equal to or greater than 11B(4)a2(d)

b. Membership Stock (Class A and B) Eligible and Not Eligible for Redemption		1	2	Eligible for Redemption			
				3	4	5	6
		Current Year Total (2+3+4+5+6)	Not Eligible for Redemption	Less Than 6 Months	6 Months to Less Than 1 Year	1 to Less Than 3 Years	3 to 5 Years
Membership Stock							
1. Class A	\$	-	\$	-	\$	-	\$
2. Class B	\$	2,664,971	\$	-	\$	-	\$

11B(2)b1 Current Year Total (Column 1) should equal 11B(2)a1(a) Total (Column 1)
11B(2)b2 Current Year Total (Column 1) should equal 11B(2)a1(b) Total (Column 1)

(3) Collateral Pledged to FHLB

a. Amount Pledged as of Reporting Date	1	2	3
	Fair Value	Carrying Value	Aggregate Total Borrowing
1. Current Year Total General and Protected Cell Account Total Collateral Pledged (Lines 2+3)	\$ 258,033,140	\$ 286,741,387	\$ 62,000,000
2. Current Year General Account Total Collateral Pledged	\$ 258,033,140	\$ 286,741,387	\$ 62,000,000
3. Current Year Protected Cell Account Total Collateral Pledged	\$ -	\$ -	\$ -
4. Prior Year-end Total General and Protected Cell Account Total Collateral Pledged	\$ 268,561,800	\$ 292,490,359	\$ 85,000,000

11B(3)a1 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b1 (Columns 1, 2 and 3 respectively)
11B(3)a2 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b2 (Columns 1, 2 and 3 respectively)
11B(3)a3 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b3 (Columns 1, 2 and 3 respectively)
11B(3)a4 (Columns 1, 2 and 3) should be equal to or less than 11B(3)b4 (Columns 1, 2 and 3 respectively)

b. Maximum Amount Pledged During Reporting Period

	1	2	3
	Fair Value	Carrying Value	Amount Borrowed at Time of Maximum Collateral
1. Current Year Total General and Protected Cell Account Maximum Collateral Pledged (Lines 2+3)	\$ 264,923,121	\$ 291,538,171	\$ 67,000,000
2. Current Year General Account Maximum Collateral Pledged	\$ 264,923,121	\$ 291,538,171	\$ 67,000,000
3. Current Year Protected Cell Account Maximum Collateral Pledged	\$ -	\$ -	\$ -
4. Prior Year-end Total General and Protected Cell Account Maximum Collateral Pledged	\$ 251,730,776	\$ 295,472,160	\$ 80,000,000

(4) Borrowing from FHLB

a. Amount as of Reporting Date	1	2	3	4
	Total 2+3	General Account	Protected Cell Account	Funding Agreements Reserves Established
1. Current Year				
(a) Debt	\$ 62,000,000	\$ 62,000,000	\$ -	XXX
(b) Funding Agreements	\$ -	\$ -	\$ -	\$ -
(c) Other	\$ -	\$ -	\$ -	XXX
(d) Aggregate Total (a+b+c)	\$ 62,000,000	\$ 62,000,000	\$ -	\$ -
2. Prior Year end				
(a) Debt	\$ 85,000,000	\$ 85,000,000	\$ -	XXX
(b) Funding Agreements	\$ -	\$ -	\$ -	\$ -
(c) Other	\$ -	\$ -	\$ -	XXX
(d) Aggregate Total (a+b+c)	\$ 85,000,000	\$ 85,000,000	\$ -	\$ -

b. Maximum Amount During Reporting Period (Current Year)

	1	2	3
	Total 2+3	General Account	Protected Cell Account
1. Debt	\$ 90,000,000	\$ 90,000,000	\$ -
2. Funding Agreements	\$ -	\$ -	\$ -
3. Other	\$ -	\$ -	\$ -
4. Aggregate Total (1+2+3)	\$ 90,000,000	\$ 90,000,000	\$ -

11B(4)b4 (Columns 1, 2 and 3) should be equal to or greater than 11B(4)a1(d) (Columns 1, 2 and 3 respectively)

c. FHLB - Prepayment Obligations

NOTES TO FINANCIAL STATEMENTS

	Does the company have prepayment obligations under the following arrangements (YES/NO)?
1. Debt	No
2. Funding Agreements	No
3. Other	No

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

The Company's employees are covered by a qualified defined contribution pension plan (under IRC Section 401(k)) sponsored by the Ohio Farmers Insurance Company. The plan began operation on January 1, 2000, in accordance with "Safe Harbor" Treasury regulations.

Contributions of three percent (3%) of each employee's eligible compensation are made during the year. The Company's non-elective contribution for the plan was \$3,587,630 and \$3,504,191 for 2024 and 2023, respectively.

At December 31, 2024, the total fair market value of the defined contribution plan assets was \$515,523,545, including unrealized gains and losses and participant loans.
- 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

- A.-I. The Company is 100% owned and operated by its parent, Ohio Farmers Insurance Company. Dividend restrictions are provided by the Insurance Regulations of the Ohio Revised Code.
- J. The portion of unassigned funds (surplus) represented or reduced by cumulative unrealized gains and losses is

\$ 254,721,479
- K. Surplus Notes

Not applicable
- L.-M. Quasi-Reorganizations

Not applicable

NOTE 14 Liabilities, Contingencies and Assessments

- A. Contingent Commitments

(1) At December 31, 2024, the Company had unfunded commitments of \$258,781,199 related to its investments in limited partnerships and limited liability companies.

On June 1, 2023, the Company, and its parent Ohio Farmers Insurance Company, substantively agreed and effected to enter into a 48-month revolving line of credit (RLOC) with Westfield Specialty, Ltd and its subsidiaries, to provide borrowing capacity up to \$100.0 million. The purpose of the agreement is to provide additional liquidity support to the subsidiaries to aid in regulatory compliance with Lloyd's of London's liquidity stress test metrics. As of December 31, 2024, there was no outstanding balance. The Company foresees no circumstances which would prevent its ability to evaluate and honor advance requests from Westfield Specialty, Ltd. and its subsidiaries.

On September 6, 2023, the Company substantively agreed and effected to enter into a 48-month revolving line of credit (RLOC) with Westfield Credit Corp. to provide borrowing capacity up to \$120.0 million. This agreement is a Loan Amendment to the September 10, 2019 effected RLOC agreement which had subsequently matured. The purpose of the September 6, 2023 Loan Amendment was to increase the borrowing capacity by \$20.0 million of the maturing agreement's allowable capacity of \$100.0 million for another 4-year term maturing in September of 2027 with no other changes to the underlying terms and conditions. The outstanding balance and accrued interest at December 31, 2024 and December 31, 2023 was \$62.0 million and \$85.0 million and \$7,612 and \$25,406 respectively. The Company foresees no circumstances which would prevent its ability to evaluate and honor advance requests from Westfield Credit Corp.

(2) The Company was not a guarantor of any obligations as of December 31, 2024.

(3) The Company has no guarantee obligations as of December 31, 2024.
- B. Assessments

(1) At this time, the Company is unaware of any new insolvencies and no insolvencies were brought to the Company's attention in 2024 that will have a retrospective premium-based guaranty fund assessment cost.

The Company has accrued \$1,996,065 for guaranty fund and other assessments. This represents management's best estimates on the information received from the states in which the Company writes business and may change due to many factors including the Company's share in the ultimate cost of current insolvencies.

(2) a. Assets recognized from paid and accrued premium tax offsets and policy surcharges prior year-end

\$ 31,757

b. Decreases current year:

Premium tax offsets expired

\$ 7,615

NOTES TO FINANCIAL STATEMENTS

c. Increases current year:

Premium tax offsets added \$ 4,602

d. Assets recognized from paid and accrued premium tax offsets and policy surcharges current year-end \$ 28,744

(3) Undiscounted and Discounted Guaranty Fund Assessments - Not applicable

- 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.

At December 31, 2024 and 2023, the Company had admitted assets of \$577,272,174 and \$458,142,088, respectively, in accounts receivable for Agents' Balances or Uncollected Premiums. The Company routinely assesses the collectability of these receivables. Based upon company experience, less than 1% of the balance may become uncollectible and the potential loss is not material to the Company's financial condition.

NOTE 15 Leases
The Company does not have any material lease obligations.

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.
 - 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 - Mutual Funds	\$ 194,617,441	\$ -	\$ -	\$ -	\$ 194,617,441
CS - Industrial and Miscellaneous - Unaffiliated	\$ 197,268,652	\$ -	\$ -	\$ -	\$ 197,268,652
CS - Exchange Traded Funds	\$ 12,752,660	\$ -	\$ -	\$ -	\$ 12,752,660
CE - Money Market Mutual Funds	\$ -	\$ 11,671,628	\$ -	\$ -	\$ 11,671,628
OIA - Joint Venture, Ptr or LLC, char. of Com Stks - Unaffiliated	\$ 4,390,400	\$ -	\$ -	\$ -	\$ 4,390,400
Total assets at fair value/NAV	\$ 409,029,153	\$ 11,671,628	\$ -	\$ -	\$ 420,700,781
b. Liabilities at fair value					

NOTES TO FINANCIAL STATEMENTS

Total liabilities at fair value	\$	-	\$	-	\$	-	\$	-	\$	-
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- (2) At December 31, 2024, 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, 2024.
- (4) As of December 31, 2024, the Company held money market mutual funds, which were reported at fair value and were classified as Level 2. As of December 31, 2024, 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 December 31, 2024, 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.

Receivables for securities and Borrowed money - The carrying amounts reported as admitted assets or liabilities for these financial instruments approximate their fair values due to the short-term nature of these financial instruments. For long term borrowed funds, fair value is determined by termination value.

Other Invested Assets - The estimated fair value of publicly traded limited partnerships and trusts is based on the values prescribed by an independent pricing service.

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Not Practicable (Carrying Value)
Bonds	\$ 1,378,551,439	\$ 1,510,814,940	\$ 230,924,247	\$ 1,147,626,786	\$ 406	\$ -	\$ -
Common stocks	\$ 404,638,753	\$ 404,638,753	\$ 404,638,753	\$ -	\$ -	\$ -	\$ -
Cash equivalents	\$ 11,671,628	\$ 11,671,628	\$ -	\$ 11,671,628	\$ -	\$ -	\$ -
Short term investments	\$ 63,533,779	\$ 63,533,779	\$ 63,533,779	\$ -	\$ -	\$ -	\$ -
Other invested assets	\$ 4,390,400	\$ 4,390,400	\$ 4,390,400	\$ -	\$ -	\$ -	\$ -
Receivables for securities	\$ 88,090	\$ -	\$ -	\$ 88,090	\$ -	\$ -	\$ -
Payables for securities	\$ (3,814,527)	\$ -	\$ -	\$ (3,814,527)	\$ -	\$ -	\$ -
Borrowed money	\$ 150,551	\$ -	\$ -	\$ 150,551	\$ -	\$ -	\$ -

- D. Not Practicable to Estimate Fair Value
Not applicable
- 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
The Company had no business interruption insurance recoveries in 2024.
- E. State Transferable and Non-transferable Tax Credits
The Company does not have state transferable or non-transferable tax credits.
- F. Subprime Mortgage Related Risk Exposure
- (1) The subprime lending sector is the sector of the mortgage lending industry which lends to borrowers who do not qualify for prime market interest rates because of poor or insufficient credit history. The term also applies to paper taken on property that cannot be sold on the primary market, including loans on certain types of investment properties and certain types of self-employed individuals.
- For purposes of this disclosure, subprime exposure is defined as the potential for financial loss through direct investment, or underwriting risk associated with the risk from the subprime lending sector. This includes any direct risk through investments in debt securities, asset backed or structured securities, hedge funds, subsidiaries and affiliates, and insurance product issuance. The Company views the following features as common characteristics of subprime mortgage loans:
- a. An interest rate above prime to borrowers who do not qualify for prime rate
 - b. Borrowers with low credit ratings (FICO scores)
 - c. Interest-only or negative amortizing loans
 - d. Unconventionally high initial loan-to-value ratios
 - e. Low initial payments based on a fixed introductory rate that expires after a short initial period, then adjusts to a variable rate plus a margin for the remaining term of the loan
 - f. Borrowers with less than conventional documentation of their home and/or assets
 - g. Very high or no limits on how much the payment amount or the interest rate may increase at reset periods, potentially causing a substantial increase in the monthly payment amount
 - h. Include substantial prepayment penalties

NOTES TO FINANCIAL STATEMENTS

The Company's strategy to manage or mitigate subprime exposure is to avoid making direct investments in, or insuring any of the sources of risk identified above.

(2) The Company has no direct exposure through investments in subprime mortgage loans.

(3) The Company has no direct exposure through other investments.

(4) Not applicable

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

The Company is the owner and beneficiary of life insurance policies at their cash surrender values pursuant to SSAP No 21, paragraph 6. As of 12/31/2024, the cash surrender value in an investment vehicle is \$346,323,901, and in accordance to Notes to Financial Statements No. 21 is allocated into the following categories based on primary underlying investment characteristics: 15.0% bonds, 44.5% stocks, 0.0% mortgage loans, 1.9% real estate, 0.0% cash and short-term investments, 0.0% derivatives, and 38.6% other invested assets (investments in private funds/hedge funds shall be reported as other invested assets).

(1) Amount of admitted balance that could be realized from an investment vehicle	\$ 346,311,817
(2) Percentage Bonds	15.000%
(3) Percentage Stocks	44.500%
(4) Percentage Mortgage Loans	0.000%
(5) Percentage Real Estate	1.900%
(6) Percentage Cash and Short-Term Investments	0.000%
(7) Percentage Derivatives	0.000%
(8) Percentage Other Invested Assets	38.600%

NOTE 22 Events Subsequent

Subsequent events have been considered through February 15, 2025 for the statutory statements issued as of December 31, 2024. No events or transactions have occurred that would give rise to a Type I or Type II subsequent event.

NOTE 23 Reinsurance

A. Unsecured Reinsurance Recoverables

The Company has an intercompany recoverable with an affiliated company that has an unsecured aggregate recoverable for paid and unpaid losses, including IBNR, loss adjustment expenses, and unearned premium that exceeds 3% of the Company's policyholder surplus with the following reinsurer:

Individual Reinsurers Who Are Members of a Group

Group Code	ID Number	Reinsurer Name	Unsecured Amount
228	34-0438190	Ohio Farmers Insurance Company	\$1,361,080,111

All Members of the Groups Shown above with Unsecured Reinsurance Recoverables

Group Code	ID Number	Reinsurer Name	Unsecured Amount
228	34-0438190	Ohio Farmers Insurance Company	\$1,361,080,111
Total			\$1,361,080,111

B. Reinsurance Recoverable in Dispute
The Company has no material recoverable to disclose.

C. Reinsurance Assumed and Ceded
(1) Maximum Amount of Return Commission

	Assumed Reinsurance		Ceded Reinsurance		Net	
	Premium Reserve	Commission Equity	Premium Reserve	Commission Equity	Premium Reserve	Commission Equity
a. Affiliates	\$ 815,683,315	\$ 118,059,531	\$ 439,429,344	\$ 61,327,159	\$ 376,253,971	\$ 56,732,372
b. All Other	\$ 3,339,039	\$ 342,074	\$ 26,731,068	\$ 3,131,846	\$ (23,392,029)	\$ (2,789,772)
c. Total (a+b)	\$ 819,022,354	\$ 118,401,605	\$ 466,160,412	\$ 64,459,005	\$ 352,861,942	\$ 53,942,600
d. Direct Unearned Premium Reserve						\$ 462,821,373

(2) Additional or Return Commission

The additional or return commission, predicated on loss experience or on any other form of profit sharing arrangements in this annual statement as a result of existing contractual arrangements is accrued as follows:

	Direct	Assumed	Ceded	Net
a. Contingent Commission	\$ -	\$ -	\$ 615,874	\$ (615,874)
b. Sliding Scale Adjustments	\$ -	\$ -	\$ -	\$ -
c. Other Profit Commission Arrangements	\$ -	\$ -	\$ -	\$ -
d. TOTAL (a+b+c)	\$ -	\$ -	\$ 615,874	\$ (615,874)

The above figures do not include the intercompany pooling of Agents' Contingent Commission in the Assumed and Ceded columns.

(3) Types of Risks Attributed to Protected Cell - Not applicable

D. Uncollectible Reinsurance
Not applicable

E. Commutation of Reinsurance Reflected in Income and Expenses.
Not applicable

F. Retroactive Reinsurance
Not applicable

G. Reinsurance Accounted for as a Deposit
Not applicable

NOTES TO FINANCIAL STATEMENTS

- H. Disclosures for the Transfer of Property and Casualty Run-off Agreements
Not applicable
- I. Certified Reinsurer Rating Downgraded or Status Subject to Revocation
Not applicable
- J. Reinsurance Agreements Qualifying for Reinsurer Aggregation
Not applicable
- K. Reinsurance Credit
Not applicable

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, 2023 were \$1106.6 million. In calendar year 2024, \$388.6 million has been paid for incurred losses and loss adjustment expenses attributable to insured events of prior years. Reserves remaining for prior years are now \$641.5 million. Therefore, there has been a \$76.5 million favorable prior-year development from December 31, 2023 to December 31, 2024. The favorable development is principally from decreases in the estimates of loss and loss adjustment expenses for the following lines of business: Commercial Multi Peril, Reinsurance A - Property, and Auto Physical Damage. 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. The lead company, Ohio Farmers Insurance Company, and its property-casualty companies participate in a single 100% reinsurance pooling arrangement. The following companies are participants:

Company	NAIC Number	Percent
Ohio Farmers Insurance Company	24104	19.0%
Westfield Insurance Company	24112	54.0%
Westfield National Insurance Company	24120	13.0%
American Select Insurance Company	19992	5.0%
Old Guard Insurance Company	17558	9.0%
Westfield Champion Insurance Company	16447	0.0%
Westfield Premier Insurance Company	16450	0.0%
Westfield Select Insurance Company	17105	0.0%
Westfield Specialty Insurance Company	16992	0.0%
Westfield Superior Insurance Company	16449	0.0%
Westfield Touchstone Insurance Company	16448	0.0%

- B. Each participating company shares in all lines and types of business.
- C. Any cession to non-affiliated reinsurers is prior to the cession of pooling business from the affiliated pool member to the lead company.
- D. All pool members have contractual right of direct recovery from the non-affiliated reinsurer per the terms of such reinsurance agreements.
- E. No discrepancies exist between pooled business entries on the assumed and ceded reinsurance schedule of the lead company and corresponding entries on the assumed and ceded reinsurance schedules of other pool participants.
- F. The Provision for Reinsurance is recorded on a direct basis.
- G. Amounts due to/from the lead entity and pool participants as of December 31, 2024:

	Amount Receivable	Amount Payable
Ohio Farmers Insurance Company (lead entity)	\$ 38,323,716	\$ 34,607,947
Westfield Insurance Company	\$ 33,368,247	\$ -
Westfield National Insurance Company	\$ -	\$ 1,857,867
American Select Insurance Company	\$ -	\$ 1,918,421
Old Guard Insurance Company	\$ 1,239,700	\$ -
Westfield Champion Insurance Company	\$ -	\$ 2,353,125
Westfield Select Insurance Company	\$ -	\$ 3,091,354
Westfield Premier Insurance Company	\$ -	\$ 2,505,945
Westfield Superior Insurance Company	\$ -	\$ 3,643,583
Westfield Specialty Insurance Company	\$ -	\$ 22,313,307
Westfield Touchstone Insurance Company	\$ -	\$ 640,114

NOTE 27 Structured Settlements
A. Reserves No Longer Carried

	Loss Reserves Eliminated by Annuities	Unrecorded Loss Contin- gencies
Reserves no longer carried by the Company due to purchased annuities with the claimant as payee and the extent to which the reporting entity is contingently liable for such amounts as of December 31, 2024	\$ 5,277,057	\$ 5,277,057

- B. Annuities Which Equal or Exceed 1% of Policyholders' Surplus
The Company has purchased annuities of which the claimant is payee but for which the Company is contingently liable. However, the total value of all annuities due from any single life insurer does not equal or exceed 1% of the Company's policyholder surplus.

NOTE 28 Health Care Receivables
Not applicable

NOTE 29 Participating Policies
Not applicable

NOTES TO FINANCIAL STATEMENTS

NOTE 30 Premium Deficiency Reserves

1. Liability carried for premium deficiency reserves	\$	-
2. Date of the most recent evaluation of this liability	12/31/2024	
3. Was anticipated investment income utilized in the calculation?	Yes [X] No []	

NOTE 31 High Deductibles

Not applicable

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

The Company does not discount the liabilities for unpaid losses or unpaid loss adjustment expenses for Workers' Compensation or any other line of business.

NOTE 33 Asbestos/Environmental Reserves

The Company's exposure to asbestos and environmental claims arises from general liability and commercial multiple peril lines of business. The Company tries to estimate the full impact of the asbestos and environmental exposure by establishing full case basis reserves on all known claims and computing incurred but not reported losses based on market share tempered by previous experience. In addition, reserves are held for future allocated loss adjustment expenses including coverage dispute costs.

A. Does the company have on the books, or has it ever written an insured for which you have identified a potential for the existence of a liability due to asbestos losses? Yes (X) No ()

The Company's asbestos related losses (including coverage dispute costs) for each of the five most recent years were as follows after intercompany pooling:

(1) Direct

	2020	2021	2022	2023	2024
a. Beginning reserves:	\$ 12,762,817	\$ 11,579,229	\$ 9,914,943	\$ 8,257,877	\$ 6,847,234
b. Incurred losses and loss adjustment expense:	\$ -	\$ -	\$ -	\$ -	\$ -
c. Calendar year payments for losses and loss adjustment expenses:	\$ 1,183,588	\$ 1,664,286	\$ 1,657,066	\$ 1,410,643	\$ 2,416,857
d. Ending reserves (a+b-c):	\$ 11,579,229	\$ 9,914,943	\$ 8,257,877	\$ 6,847,234	\$ 4,430,377

(2) Assumed Reinsurance

	2020	2021	2022	2023	2024
a. Beginning reserves:	\$ -	\$ -	\$ -	\$ -	\$ -
b. Incurred losses and loss adjustment expense:	\$ -	\$ -	\$ -	\$ -	\$ -
c. Calendar year payments for losses and loss adjustment expenses:	\$ -	\$ -	\$ -	\$ -	\$ -
d. Ending reserves (a+b-c):	\$ -	\$ -	\$ -	\$ -	\$ -

(3) Net of Ceded Reinsurance

	2020	2021	2022	2023	2024
a. Beginning reserves:	\$ 12,762,817	\$ 11,579,229	\$ 9,914,943	\$ 8,257,877	\$ 6,847,234
b. Incurred losses and loss adjustment expense:	\$ -	\$ -	\$ -	\$ -	\$ -
c. Calendar year payments for losses and loss adjustment expenses:	\$ 1,183,588	\$ 1,664,286	\$ 1,657,066	\$ 1,410,643	\$ 2,416,857
d. Ending reserves (a+b-c):	\$ 11,579,229	\$ 9,914,943	\$ 8,257,877	\$ 6,847,234	\$ 4,430,377

B. State the amount of the ending reserves for Bulk + IBNR included in A (Loss & LAE):

(1) Direct Basis:	\$ 1,921,568
(2) Assumed Reinsurance Basis:	\$ -
(3) Net of Ceded Reinsurance Basis:	\$ 1,921,568

C. State the amount of the ending reserves for loss adjustment expenses included in A (Case, Bulk + IBNR):

(1) Direct Basis:	\$ 833,779
(2) Assumed Reinsurance Basis:	\$ -
(3) Net of Ceded Reinsurance Basis:	\$ 833,779

D. Does the company have on the books, or has it ever written an insured for which you have identified a potential for the existence of a liability due to environmental losses? Yes (X) No ()

The Company's environmental related losses (including coverage dispute costs) for each of the five most recent years were as follows after intercompany pooling:

(1) Direct

	2020	2021	2022	2023	2024
a. Beginning reserves:	\$ 3,931,377	\$ 3,917,490	\$ 3,879,647	\$ 3,685,388	\$ 3,652,937
b. Incurred losses and loss adjustment expense:	\$ -	\$ -	\$ -	\$ -	\$ -
c. Calendar year payments for losses and loss adjustment expenses:	\$ 13,887	\$ 37,843	\$ 194,259	\$ 32,451	\$ 28,091
d. Ending reserves (a+b-c):	\$ 3,917,490	\$ 3,879,647	\$ 3,685,388	\$ 3,652,937	\$ 3,624,846

(2) Assumed Reinsurance

	2020	2021	2022	2023	2024
a. Beginning reserves:	\$ -	\$ -	\$ -	\$ -	\$ -
b. Incurred losses and loss adjustment expense:	\$ -	\$ -	\$ -	\$ -	\$ -
c. Calendar year payments for losses and loss adjustment expenses:	\$ -	\$ -	\$ -	\$ -	\$ -
d. Ending reserves (a+b-c):	\$ -	\$ -	\$ -	\$ -	\$ -

(3) Net of Ceded Reinsurance

NOTES TO FINANCIAL STATEMENTS

	2020	2021	2022	2023	2024
a. Beginning reserves:	\$ 3,931,376	\$ 3,917,489	\$ 3,879,646	\$ 3,685,387	\$ 3,652,937
b. Incurred losses and loss adjustment expense:	\$ -	\$ -	\$ -	\$ -	\$ 1
c. Calendar year payments for losses and loss adjustment expenses:	\$ 13,887	\$ 37,843	\$ 194,259	\$ 32,450	\$ 28,092
d. Ending reserves (a+b-c):	\$ 3,917,489	\$ 3,879,646	\$ 3,685,387	\$ 3,652,937	\$ 3,624,846

E.	State the amount of the ending reserves for Bulk + IBNR included in D (Loss & LAE):	
	(1) Direct Basis:	\$ 2,587,387
	(2) Assumed Reinsurance Basis:	\$ -
	(3) Net of Ceded Reinsurance Basis:	\$ 2,587,387

F.	State the amount of the ending reserves for loss adjustment expenses included in D (Case, Bulk + IBNR):	
	(1) Direct Basis:	\$ 2,252,818
	(2) Assumed Reinsurance Basis:	\$ -
	(3) Net of Ceded Reinsurance Basis:	\$ 2,252,818

NOTE 34 Subscriber Savings Accounts
Not applicable

NOTE 35 Multiple Peril Crop Insurance
Not applicable

NOTE 36 Financial Guaranty Insurance
Not applicable

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

GENERAL

1.1

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, 1A, 2 and 3.

Yes [X] No []

1.2

If yes, did the reporting entity register and file with its domiciliary State Insurance Commissioner, Director or Superintendent or with such regulatory official of the state of domicile of the principal insurer in the Holding Company System, a registration statement providing disclosure substantially similar to the standards adopted by the National Association of Insurance Commissioners (NAIC) in its Model Insurance Holding Company System Regulatory Act and model regulations pertaining thereto, or is the reporting entity subject to standards and disclosure requirements substantially similar to those required by such Act and regulations?

Yes [X] No [] N/A []

1.3

State Regulating?

Ohio

1.4

Is the reporting entity publicly traded or a member of a publicly traded group?

Yes [] No [X]

1.5

If the response to 1.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group.

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

State as of what date the latest financial examination of the reporting entity was made or is being made.

12/31/2022

3.2

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.

12/31/2022

3.3

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).

05/31/2024

3.4

By what department or departments?
Ohio

3.5

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]

3.6

Have all of the recommendations within the latest financial examination report been complied with?

Yes [] No [] N/A [X]

4.1

During the period covered by this statement, did any agent, broker, sales representative, non-affiliated sales/service organization or any combination thereof under common control (other than salaried employees of the reporting entity) receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:
4.11 sales of new business?
4.12 renewals?

Yes [] No [X]
Yes [] No [X]

4.2

During the period covered by this statement, did any sales/service organization owned in whole or in part by the reporting entity or an affiliate, receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:
4.21 sales of new business?
4.22 renewals?

Yes [] No [X]
Yes [] No [X]

5.1

Has the reporting entity been a party to a merger or consolidation during the period covered by this statement?
If yes, complete and file the merger history data file with the NAIC.

Yes [] No [X]

5.2

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

6.1

Has the 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]

6.2

If yes, give full information
.....

7.1

Does any foreign (non-United States) person or entity directly or indirectly control 10% or more of the reporting entity?

Yes [] No [X]

7.2

If yes,
7.21 State the percentage of foreign control
7.22 State the nationality(s) of the foreign person(s) or entity(s); or if the entity is a mutual or reciprocal, the nationality of its manager or attorney-in-fact and identify the type of entity(s) (e.g., individual, corporation, government, manager or attorney-in-fact).

0.0 %

1 Nationality	2 Type of Entity

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

- 8.1

Is the company a subsidiary of a depository institution holding company (DIHC) or a DIHC itself, regulated by the Federal Reserve Board?

Yes [X] No []
- 8.2

If the response to 8.1 is yes, please identify the name of the DIHC.
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 locations (city and state of the main office) of any affiliates regulated by a federal financial 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.....
.....

- 8.5

Is the reporting entity a depository institution holding company with significant insurance operations as defined by the Board of Governors of Federal Reserve System or a subsidiary of the depository institution holding company?

Yes [X] No []
- 8.6

If response to 8.5 is no, is the reporting entity a company or subsidiary of a company that has otherwise been made subject to the Federal Reserve Board's capital rule?

Yes [] No [] N/A [X]
9.

What is the name and address of the independent certified public accountant or accounting firm retained to conduct the annual audit?
KPMG LLP, 191 West Nationwide Blvd., Suite 500, Columbus, OH 43215
- 10.1

Has the insurer been granted any exemptions to the prohibited non-audit services provided by the certified independent public accountant requirements as allowed in Section 7H of the Annual Financial Reporting Model Regulation (Model Audit Rule), or substantially similar state law or regulation?

Yes [] No [X]
- 10.2

If the response to 10.1 is yes, provide information related to this exemption:
.....
- 10.3

Has the insurer been granted any exemptions related to the other requirements of the Annual Financial Reporting Model Regulation as allowed for in Section 18A of the Model Regulation, or substantially similar state law or regulation?

Yes [] No [X]
- 10.4

If the response to 10.3 is yes, provide information related to this exemption:
.....
- 10.5

Has the reporting entity established an Audit Committee in compliance with the domiciliary state insurance laws?

Yes [X] No [] N/A []
- 10.6

If the response to 10.5 is no or n/a, please explain.
.....
11.

What is the name, address and affiliation (officer/employee of the reporting entity or actuary/consultant associated with an actuarial consulting firm) of the individual providing the statement of actuarial opinion/certification?
Rachel Dolsky, FCAS, MAAA - KPMG LLP, 1601 Market Street, Philadelphia, PA 19103-2499
- 12.1

Does the reporting entity own any securities of a real estate holding company or otherwise hold real estate indirectly?

Yes [] No [X]
- 12.11

Name of real estate holding company ...
- 12.12

Number of parcels involved

0
- 12.13

Total book/adjusted carrying value

\$0
- 12.2

If yes, provide explanation
.....
13.

FOR UNITED STATES BRANCHES OF ALIEN REPORTING ENTITIES ONLY:
- 13.1

What changes have been made during the year in the United States manager or the United States trustees of the reporting entity?
.....
- 13.2

Does this statement contain all business transacted for the reporting entity through its United States Branch on risks wherever located?

Yes [] No []
- 13.3

Have there been any changes made to any of the trust indentures during the year?

Yes [] No []
- 13.4

If answer to (13.3) is yes, has the domiciliary or entry state approved the changes?

Yes [] No [] N/A []
- 14.1

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 [X] 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.
- 14.11

If the response to 14.1 is No, please explain:
.....
- 14.2

Has the code of ethics for senior managers been amended?

Yes [] No [X]
- 14.21

If the response to 14.2 is yes, provide information related to amendment(s).
.....
- 14.3

Have any provisions of the code of ethics been waived for any of the specified officers?

Yes [] No [X]
- 14.31

If the response to 14.3 is yes, provide the nature of any waiver(s).
.....

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

- 15.1 Is the reporting entity the beneficiary of a Letter of Credit that is unrelated to reinsurance where the issuing or confirming bank is not on the SVO Bank List?
- 15.2 If the response to 15.1 is yes, indicate the American Bankers Association (ABA) Routing Number and the name of the issuing or confirming bank of the Letter of Credit and describe the circumstances in which the Letter of Credit is triggered.
- Yes [X] No []

1 American Bankers Association (ABA) Routing Number	2 Issuing or Confirming Bank Name	3 Circumstances That Can Trigger the Letter of Credit	4 Amount
091400486	First Dakota National Bank	Claim citing non-fulfillment of obligation .....	.....2,000,000
243073852	First National Bank of Pennsylvania	Claim citing non-fulfillment of obligation .....	.....850,000
051402149	Southern Bank and Trust Company	Claim citing non-fulfillment of obligation .....	.....1,500,000

BOARD OF DIRECTORS

16. Is the purchase or sale of all investments of the reporting entity passed upon either by the board of directors or a subordinate committee thereof?
17. Does the reporting entity keep a complete permanent record of the proceedings of its board of directors and all subordinate committees thereof?
18. Has the reporting entity an established procedure for disclosure to its board of directors or trustees of any material interest or affiliation on the part of any of its officers, directors, trustees or responsible employees that is in conflict or is likely to conflict with the official duties of such person?
- Yes [X] No []
- Yes [X] No []
- Yes [X] No []

FINANCIAL

19. Has this statement been prepared using a basis of accounting other than Statutory Accounting Principles (e.g., Generally Accepted Accounting Principles)?
- 20.1 Total amount loaned during the year (inclusive of Separate Accounts, exclusive of policy loans):
- 20.2 Total amount of loans outstanding at the end of year (inclusive of Separate Accounts, exclusive of policy loans):
- 21.1 Were any assets reported in this statement subject to a contractual obligation to transfer to another party without the liability for such obligation being reported in the statement?
- 21.2 If yes, state the amount thereof at December 31 of the current year:
- 22.1 Does this statement include payments for assessments as described in the Annual Statement Instructions other than guaranty fund or guaranty association assessments?
- 22.2 If answer is yes:
- 23.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement?
- 23.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount:
- 24.1 Does the insurer utilize third parties to pay agent commissions in which the amounts advanced by the third parties are not settled in full within 90 days?
- 24.2 If the response to 24.1 is yes, identify the third-party that pays the agents and whether they are a related party.
- Yes [] No [X]
- 20.11 To directors or other officers.....\$0
- 20.12 To stockholders not officers.....\$0
- 20.13 Trustees, supreme or grand (Fraternal Only)\$0
- 20.21 To directors or other officers.....\$0
- 20.22 To stockholders not officers.....\$0
- 20.23 Trustees, supreme or grand (Fraternal Only)\$0
- Yes [] No [X]
- 21.21 Rented from others.....\$0
- 21.22 Borrowed from others.....\$0
- 21.23 Leased from others\$0
- 21.24 Other\$0
- Yes [] No [X]
- 22.21 Amount paid as losses or risk adjustment \$0
- 22.22 Amount paid as expenses\$0
- 22.23 Other amounts paid\$0
- Yes [X] No []
-\$0
- Yes [] No [X]

Name of Third-Party	Is the Third-Party Agent a Related Party (Yes/No)
.....

INVESTMENT

- 25.01 Were all the stocks, bonds and other securities owned December 31 of current year, over which the reporting entity has exclusive control, in the actual possession of the reporting entity on said date? (other than securities lending programs addressed in 25.03).....
- Yes [X] No []

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

25.02 If no, give full and complete information, relating thereto

25.03 For securities lending programs, provide a description of the program including value for collateral and amount of loaned securities, and whether collateral is carried on or off-balance sheet. (an alternative is to reference Note 17 where this information is also provided)
The Company has no securities lending agreements as of December 31, 2024.

25.04 For the reporting entity's securities lending program, report amount of collateral for conforming programs as outlined in the Risk-Based Capital Instructions. \$ 0

25.05 For the reporting entity's securities lending program, report amount of collateral for other programs. \$ 0

25.06 Does your securities lending program require 102% (domestic securities) and 105% (foreign securities) from the counterparty at the outset of the contract? Yes [] No [] N/A [X]

25.07 Does the reporting entity non-admit when the collateral received from the counterparty falls below 100%? Yes [] No [] N/A [X]

25.08 Does the reporting entity or the reporting entity's securities lending agent utilize the Master Securities lending Agreement (MSLA) to conduct securities lending? Yes [] No [] N/A [X]

25.09 For the reporting entity's securities lending program state the amount of the following as of December 31 of the current year:

25.091 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 \$ 0

25.092 Total book/adjusted carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 \$ 0

25.093 Total payable for securities lending reported on the liability page \$ 0

26.1 Were any of the stocks, bonds or other assets of the reporting entity owned at December 31 of the current year not exclusively under the control of the reporting entity or has the reporting entity sold or transferred any assets subject to a put option contract that is currently in force? (Exclude securities subject to Interrogatory 21.1 and 25.03). Yes [X] No []

26.2 If yes, state the amount thereof at December 31 of the current year:

26.21 Subject to repurchase agreements \$ 0

26.22 Subject to reverse repurchase agreements \$ 0

26.23 Subject to dollar repurchase agreements \$ 0

26.24 Subject to reverse dollar repurchase agreements \$ 0

26.25 Placed under option agreements \$ 0

26.26 Letter stock or securities restricted as to sale -
excluding FHLB Capital Stock \$ 0

26.27 FHLB Capital Stock \$ 5,974,900

26.28 On deposit with states \$ 6,738,555

26.29 On deposit with other regulatory bodies \$ 0

26.30 Pledged as collateral - excluding collateral pledged to
an FHLB \$ 0

26.31 Pledged as collateral to FHLB - including assets
backing funding agreements \$ 286,741,387

26.32 Other \$ 0

26.3 For category (26.26) provide the following:

1 Nature of Restriction	2 Description	3 Amount
----------------------------	------------------	-------------

27.1 Does the reporting entity have any hedging transactions reported on Schedule DB? Yes [] No [X]

27.2 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.

LINES 27.3 through 27.5: FOR LIFE/FRATERNAL REPORTING ENTITIES ONLY:

27.3 Does the reporting entity utilize derivatives to hedge variable annuity guarantees subject to fluctuations as a result of interest rate sensitivity? Yes [] No []

27.4 If the response to 27.3 is YES, does the reporting entity utilize:

27.41 Special accounting provision of SSAP No. 108 Yes [] No []

27.42 Permitted accounting practice Yes [] No []

27.43 Other accounting guidance Yes [] No []

27.5 By responding YES to 27.41 regarding utilizing the special accounting provisions of SSAP No. 108, the reporting entity attests to the following:

The reporting entity has obtained explicit approval from the domiciliary state.

Hedging strategy subject to the special accounting provisions is consistent with the requirements of VM-21.

Actuarial certification has been obtained which indicates that the hedging strategy is incorporated within the establishment of VM-21 reserves and provides the impact of the hedging strategy within the Actuarial Guideline Conditional Tail Expectation Amount.

Financial Officer Certification has been obtained which indicates that the hedging strategy meets the definition of a Clearly Defined Hedging Strategy within VM-21 and that the Clearly Defined Hedging Strategy is the hedging strategy being used by the company in its actual day-to-day risk mitigation efforts.

Yes [] No []

28.1 Were any preferred stocks or bonds owned as of December 31 of the current year mandatorily convertible into equity, or, at the option of the issuer, convertible into equity? Yes [] No [X]

28.2 If yes, state the amount thereof at December 31 of the current year. \$ 0

29. 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 [X] No []

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

1 Name of Custodian(s)	2 Custodian's Address
BNY Mellon	240 Greenwich St., New York, NY 10286
Federal Home Loan Bank of Cincinnati	PO Box 598, Cincinnati, OH 45201

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

29.02 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)

29.03 Have there been any changes, including name changes, in the custodian(s) identified in 29.01 during the current year?..... Yes [] No [X]

29.04 If yes, give full and complete information relating thereto:

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

29.05 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. This includes both primary and sub-advisors. 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.....

29.0597 For those firms/individuals listed in the table for Question 29.05, 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 [X]

29.0598 For firms/individuals unaffiliated with the reporting entity (i.e., designated with a "U") listed in the table for Question 29.05, does the total assets under management aggregate to more than 50% of the reporting entity's invested assets?..... Yes [] No [X]

29.06 For those firms or individuals listed in the table for 29.05 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the information for the table below.

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

30.1 Does the reporting entity have any diversified mutual funds reported in Schedule D - Part 2 (diversified according to the Securities and Exchange Commission (SEC) in the Investment Company Act of 1940 [Section 5(b)(1)])? Yes [X] No []

30.2 If yes, complete the following schedule:

1 CUSIP #	2 Name of Mutual Fund	3 Book/Adjusted Carrying Value
47103D-72-8	Janus Henderson Small Cap Value Fund N	19,988,813
47103D-79-3	Janus Henderson Triton Fund N	19,550,408
55272P-59-6	MFS Mid Cap Value Fund I	28,058,011
779562-20-6	T Rowe Price New Horizons Fund I Class	40,845,514
77957Q-30-1	T Rowe Price Small-Cap Value Fund I Class	35,726,483
885215-56-6	Thornburg Intl Equity Fund CL I	22,483,032
949915-48-2	Allspring Funds Special Mid Cap Value-Inst	27,965,180
30.2999 - Total		194,617,441

30.3 For each mutual fund listed in the table above, complete the following schedule:

1 Name of Mutual Fund (from above table)	2 Name of Significant Holding of the Mutual Fund	3 Amount of Mutual Fund's Book/Adjusted Carrying Value Attributable to the Holding	4 Date of Valuation
Janus Henderson Small Cap Value Fund N	Axis Capital Holdings Ltd	42,048,000	12/31/2024 ..
Janus Henderson Small Cap Value Fund N	Fulton Financial Corp	37,008,000	12/31/2024 ..
Janus Henderson Small Cap Value Fund N	Ameris Bancorp	34,848,000	12/31/2024 ..
Janus Henderson Small Cap Value Fund N	Hanover Insurance Group Inc	33,696,000	12/31/2024 ..
Janus Henderson Small Cap Value Fund N	Chord Energy Corp	30,672,000	12/31/2024 ..
Janus Henderson Triton Fund N	SS&C Technologies Holdings Inc	180,047,000	12/31/2024 ..
Janus Henderson Triton Fund N	Blackbaud Inc	135,191,000	12/31/2024 ..
Janus Henderson Triton Fund N	Teledyne Technologies Inc	134,568,000	12/31/2024 ..
Janus Henderson Triton Fund N	Globus Medical Inc	127,715,000	12/31/2024 ..
Janus Henderson Triton Fund N	OSI Systems Inc	123,354,000	12/31/2024 ..
MFS Mid Cap Value Fund I	PG&E Corp	247,755,006	12/31/2024 ..
MFS Mid Cap Value Fund I	Raymond James Financial Inc	230,689,281	12/31/2024 ..
MFS Mid Cap Value Fund I	Hartford Financial Services Group Inc	227,787,976	12/31/2024 ..
MFS Mid Cap Value Fund I	M&T Bank Corp	216,202,664	12/31/2024 ..
MFS Mid Cap Value Fund I	Targa Resources Corp	202,483,796	12/31/2024 ..
T Rowe Price New Horizons Fund I Class	Dayforce	673,833,135	12/31/2024 ..
T Rowe Price New Horizons Fund I Class	Teledyne Tehnologies	554,921,406	12/31/2024 ..
T Rowe Price New Horizons Fund I Class	BILL Holdings	535,102,784	12/31/2024 ..
T Rowe Price New Horizons Fund I Class	HubSpot	495,465,541	12/31/2024 ..
T Rowe Price New Horizons Fund I Class	Toast	495,465,541	12/31/2024 ..
T Rowe Price Small-Cap Value Fund I Class	Pinnacle Financial Partners	167,994,203	12/31/2024 ..
T Rowe Price Small-Cap Value Fund I Class	PennyMac Financial Services	146,994,927	12/31/2024 ..
T Rowe Price Small-Cap Value Fund I Class	TechnipFMC	136,495,290	12/31/2024 ..
T Rowe Price Small-Cap Value Fund I Class	Columbia Banking System	136,495,290	12/31/2024 ..
T Rowe Price Small-Cap Value Fund I Class	Matador Resources	125,995,652	12/31/2024 ..
Thornburg Intl Equity Fund CL I	Sony Group Corp.	97,736,400	12/31/2024 ..
Thornburg Intl Equity Fund CL I	Mitsubishi UFJ Financial Group Inc.	86,876,800	12/31/2024 ..
Thornburg Intl Equity Fund CL I	Linde PLC	84,161,900	12/31/2024 ..
Thornburg Intl Equity Fund CL I	Schneider Electric SE	84,161,900	12/31/2024 ..
Thornburg Intl Equity Fund CL I	Galaxy Entertainment Group Ltd	81,447,000	12/31/2024 ..

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1	2	3	4
Name of Mutual Fund (from above table)	Name of Significant Holding of the Mutual Fund	Amount of Mutual Fund's Book/Adjusted Carrying Value Attributable to the Holding	Date of Valuation
Allspring Funds Special Mid Cap Value-Inst	CBRE Group, Inc. Class A	519,229,865 ..	12/31/2024 ..
Allspring Funds Special Mid Cap Value-Inst	AerCap Holdings NV	428,870,382 ..	12/31/2024 ..
Allspring Funds Special Mid Cap Value-Inst	Jefferies Financial Group Inc.	399,200,104 ..	12/31/2024 ..
Allspring Funds Special Mid Cap Value-Inst	Arch Capital Group Ltd.	391,108,210 ..	12/31/2024 ..
Allspring Funds Special Mid Cap Value-Inst	Allstate Corporation	378,970,369 ..	12/31/2024 ..
.....

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

31. Provide the following information for all short-term and long-term bonds and all preferred stocks. Do not substitute amortized value or statement value for fair value.

	1	2	3
	Statement (Admitted) Value	Fair Value	Excess of Statement over Fair Value (-), or Fair Value over Statement (+)
31.1 Bonds	1,574,348,719	1,442,085,218	(132,263,501)
31.2 Preferred stocks	0	0	0
31.3 Totals	1,574,348,719	1,442,085,218	(132,263,501)

31.4 Describe the sources or methods utilized in determining the fair values:
Interactive Data Corp (IDC), Bloomberg Financial Services

32.1 Was the rate used to calculate fair value determined by a broker or custodian for any of the securities in Schedule D? Yes [] No [X]

32.2 If the answer to 32.1 is yes, does the reporting entity have a copy of the broker's or custodian's pricing policy (hard copy or electronic copy) for all brokers or custodians used as a pricing source? Yes [] No []

32.3 If the answer to 32.2 is no, describe the reporting entity's process for determining a reliable pricing source for purposes of disclosure of fair value for Schedule D:
.....

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

33.2 If no, list exceptions:
.....

34. By self-designating 5GI securities, the reporting entity is certifying the following elements of each self-designated 5GI security:
a. 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.
b. Issuer or obligor is current on all contracted interest and principal payments.
c. The insurer has an actual expectation of ultimate payment of all contracted interest and principal.
Has the reporting entity self-designated 5GI securities? Yes [X] No []

35. By self-designating PLGI securities, the reporting entity is certifying its compliance with the requirements as specified in the Purposes and Procedures Manual of the NAIC Investment Analysis Office (P&P Manual) for private letter rating (PLR) securities and the following elements of each self-designated PLGI security:
a. The security was either:
i. issued prior to January 1, 2018 (which is exempt from PLR filing requirements pursuant to the P&P Manual), or
ii. issued from January 1, 2018 to December 31, 2021 and subject to a confidentiality agreement executed prior to January 1, 2022 which confidentiality agreement remains in force, for which an insurance company cannot provide a copy of a private letter rating rationale report to the SVO due to confidentiality or other contractual reasons ("waived submission PLR securities").
b. The reporting entity is holding capital commensurate with the NAIC Designation and NAIC Designation Category reported for the security.
c. The NAIC Designation and NAIC Designation Category were 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, dated during the financial statement year, held by the insurer and available for examination by state insurance regulators.
d. Other than for waived submission PLR securities, defined above, on or after January 1, 2024 for any PLR securities issued on or after January 1, 2022, if the reporting entity is not permitted to share this private credit rating or the private rating letter rationale report of the PL security with the SVO, it certifies that it is reporting it as an NAIC 5.B GI and may not assign any other self-designation.
Has the reporting entity self-designated PLGI to securities, all of which meet the above requirement and as specified in the P&P Manual? Yes [] No [X]

36. 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:
a. The shares were purchased prior to January 1, 2019.
b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.
c. 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.
d. The fund only or predominantly holds bonds in its portfolio.
e. 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.
f. 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 [X]

37. By rolling/renewing short-term or cash equivalent investments with continued reporting on Schedule DA, Part 1 or Schedule E Part 2 (identified through a code (%) in those investment schedules), the reporting entity is certifying to the following:
a. The investment is a liquid asset that can be terminated by the reporting entity on the current maturity date.
b. If the investment is with a nonrelated party or nonaffiliate, then it reflects an arms-length transaction with renewal completed at the discretion of all involved parties.
c. If the investment is with a related party or affiliate, then the reporting entity has completed robust re-underwriting of the transaction for which documentation is available for regulator review.
d. Short-term and cash equivalent investments that have been renewed/rolled from the prior period that do not meet the criteria in 37.a - 37.c are reported as long-term investments.
Has the reporting entity rolled/renewed short-term or cash equivalent investments in accordance with these criteria? Yes [] No [] N/A [X]

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

- 38.1 Does the reporting entity directly hold cryptocurrencies? Yes [] No [X]
- 38.2 If the response to 38.1 is yes, on what schedule are they reported?
.....
- 39.1 Does the reporting entity directly or indirectly accept cryptocurrencies as payments for premiums on policies? Yes [] No [X]
- 39.2 If the response to 39.1 is yes, are the cryptocurrencies held directly or are they immediately converted to U.S. dollars?
39.21 Held directly Yes [] No []
39.22 Immediately converted to U.S. dollars Yes [] No []
- 39.3 If the response to 38.1 or 39.1 is yes, list all cryptocurrencies accepted for payments of premiums or that are held directly.

1	2	3
Name of Cryptocurrency	Immediately Converted to USD, Directly Held, or Both	Accepted for Payment of Premiums

OTHER

- 40.1 Amount of payments to trade associations, service organizations and statistical or rating bureaus, if any?\$6,893,965
- 40.2 List the name of the organization and the amount paid if any such payment represented 25% or more of the total payments to trade associations, service organizations, and statistical or rating bureaus during the period covered by this statement.
- | 1 | 2 |
|--------------------------------------|----------------|
| Name | Amount Paid |
| INSURANCE SERVICES OFFICES INC. |3,801,853 |
| | |
- 41.1 Amount of payments for legal expenses, if any?\$5,344,103
- 41.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payments for legal expenses during the period covered by this statement.
- | 1 | 2 |
|-------------------------|----------------|
| Name | Amount Paid |
| FOX ROTHSCHILD LLP |3,398,749 |
| | |
- 42.1 Amount of payments for expenditures in connection with matters before legislative bodies, officers, or departments of government, if any?\$200,074
- 42.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payment expenditures in connection with matters before legislative bodies, officers, or departments of government during the period covered by this statement.

1	2
Name	Amount Paid
American Property Casualty Insurance Association .....	.....105,974

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

PART 2 - PROPERTY AND CASUALTY INTERROGATORIES

1.1

Does the reporting entity have any direct Medicare Supplement Insurance in force?

Yes [] No [X]

1.2

If yes, indicate premium earned on U. S. business only.

\$ 0

1.3

What portion of Item (1.2) is not reported on the Medicare Supplement Insurance Experience Exhibit?

\$ 0

1.31 Reason for excluding

1.4

Indicate amount of earned premium attributable to Canadian and/or Other Alien not included in Item (1.2) above.

\$ 0

1.5

Indicate total incurred claims on all Medicare Supplement insurance.

\$ 0

1.6

Individual policies:

Most current three years:

1.61 Total premium earned \$ 0

1.62 Total incurred claims \$ 0

1.63 Number of covered lives 0

All years prior to most current three years:

1.64 Total premium earned \$ 0

1.65 Total incurred claims \$ 0

1.66 Number of covered lives 0

1.7

Group policies:

Most current three years:

1.71 Total premium earned \$ 0

1.72 Total incurred claims \$ 0

1.73 Number of covered lives 0

All years prior to most current three years:

1.74 Total premium earned \$ 0

1.75 Total incurred claims \$ 0

1.76 Number of covered lives 0

2.

Health Test:

1

Current Year

2

Prior Year

2.1 Premium Numerator 0

2.2 Premium Denominator 1,589,388,228 1,306,948,855

2.3 Premium Ratio (2.1/2.2) 0.000 0.000

2.4 Reserve Numerator 0

2.5 Reserve Denominator 2,075,342,385 1,820,113,023

2.6 Reserve Ratio (2.4/2.5) 0.000 0.000

3.1

Did the reporting entity issue participating policies during the calendar year?

Yes [X] No []

3.2

If yes, provide the amount of premium written for participating and/or non-participating policies during the calendar year:

3.21 Participating policies \$ 4,709,437

3.22 Non-participating policies \$ 977,569,186

4.

For mutual reporting Entities and Reciprocal Exchanges only:

4.1 Does the reporting entity issue assessable policies?

Yes [] No [X]

4.2 Does the reporting entity issue non-assessable policies?

Yes [X] No []

4.3 If assessable policies are issued, what is the extent of the contingent liability of the policyholders?

% 0.0

4.4 Total amount of assessments paid or ordered to be paid during the year on deposit notes or contingent premiums.

\$ 0

5.

For Reciprocal Exchanges Only:

5.1 Does the Exchange appoint local agents?

Yes [] No []

5.2 If yes, is the commission paid:

5.21 Out of Attorney's-in-fact compensation

Yes [] No [] N/A []

5.22 As a direct expense of the exchange

Yes [] No [] N/A []

5.3

What expenses of the Exchange are not paid out of the compensation of the Attorney-in-fact?

5.4

Has any Attorney-in-fact compensation, contingent on fulfillment of certain conditions, been deferred?

Yes [] No []

5.5

If yes, give full information

16

GENERAL INTERROGATORIES

PART 2 - PROPERTY AND CASUALTY INTERROGATORIES

6.1

What provision has this reporting entity made to protect itself from an excessive loss in the event of a catastrophe under a workers' compensation contract issued without limit of loss?
Reinsurance protection was provided by two agreements: the Multiple Line Excess of Loss with three layers (\$3.5M x \$4M, \$7.5M x \$7.5M and \$10M x \$15M); and the Casualty Clash and Contingency Excess with two layers (\$15M x \$25M and \$30M x \$40M). These two contracts total \$66M above a \$4M retention per occurrence.

6.2

Describe the method used to estimate this reporting entity's probable maximum insurance loss, and identify the type of insured exposures comprising that probable maximum loss, the locations of concentrations of those exposures and the external resources (such as consulting firms or computer software models), if any, used in the estimation process:
The modeled all perils probable maximum loss at the 250-year return time is \$566M. This is based on AIR Touchstone v10.0 and includes hurricane, earthquake, and severe convective storm. The locations of concentrations are FL, TX, GA, and NC for hurricane; OH, PA, and MN for severe convective storm; and FL, TX, and CA for earthquake. The reinsurance broker, Aon, models the insured exposures on the Company's behalf.

6.3

What provision has this reporting entity made (such as a catastrophic reinsurance program) to protect itself from an excessive loss arising from the types and concentrations of insured exposures comprising its probable maximum property insurance loss?
The 2024 excess catastrophe program consists of four separate underlying structures as follows: 1) \$225 million excess a \$75 million retention covering the admitted Standard Lines portfolio, 2) \$50 million excess a \$45 million retention covering the non-admitted Specialty Excess & Surplus portfolio, net of a 50% quota share, 3) \$43.75 million excess a \$17.5 million retention covering the non-admitted Specialty Direct & Facultative portfolio, and 4) \$17 million excess a \$20 million retention covering the non-admitted Specialty Real Estate Owned/Flood portfolio. An additional \$70 million in umbrella limit is available to cover the Specialty Excess & Surplus, Specialty Direct & Facultative, and Specialty Real Estate Owned/Flood portfolios. Lastly, an additional \$250 million in limit is available to cover all aforementioned underlying portfolios.

6.4

Does the reporting entity carry catastrophe reinsurance protection for at least one reinstatement, in an amount sufficient to cover its estimated probable maximum loss attributable to a single loss event or occurrence?

Yes ☒ No ☐

6.5

If no, describe any arrangements or mechanisms employed by the reporting entity to supplement its catastrophe reinsurance program or to hedge its exposure to uninsured catastrophic loss

7.1

Has this reporting entity reinsured any risk with any other entity under a quota share reinsurance contract that includes a provision that would limit the reinsurer's losses below the stated quota share percentage (e.g., a deductible, a loss ratio corridor, a loss cap, an aggregate limit or any similar provisions)?

Yes ☒ No ☐

7.2

If yes, indicate the number of reinsurance contracts containing such provisions.

2

7.3

If yes, does the amount of reinsurance credit taken reflect the reduction in quota share coverage caused by any applicable limiting provision(s)?

Yes ☒ No ☐

8.1

Has this reporting entity reinsured any risk with any other entity and agreed to release such entity from liability, in whole or in part, from any loss that may occur on this risk, or portion thereof, reinsured?

Yes ☐ No ☒

8.2

If yes, give full information

9.1

Has the reporting entity ceded any risk under any reinsurance contract (or under multiple contracts with the same reinsurer or its affiliates) for which during the period covered by the statement: (i) it recorded a positive or negative underwriting result greater than 5% of prior year-end surplus as regards policyholders or it reported calendar year written premium ceded or year-end loss and loss expense reserves ceded greater than 5% of prior year-end surplus as regards policyholders; (ii) it accounted for that contract as reinsurance and not as a deposit; and (iii) the contract(s) contain one or more of the following features or other features that would have similar results:
(a) A contract term longer than two years and the contract is noncancellable by the reporting entity during the contract term;
(b) A limited or conditional cancellation provision under which cancellation triggers an obligation by the reporting entity, or an affiliate of the reporting entity, to enter into a new reinsurance contract with the reinsurer, or an affiliate of the reinsurer;
(c) Aggregate stop loss reinsurance coverage;
(d) A unilateral right by either party (or both parties) to commute the reinsurance contract, whether conditional or not, except for such provisions which are only triggered by a decline in the credit status of the other party;
(e) A provision permitting reporting of losses, or payment of losses, less frequently than on a quarterly basis (unless there is no activity during the period); or
(f) Payment schedule, accumulating retentions from multiple years or any features inherently designed to delay timing of the reimbursement to the ceding entity.

Yes ☐ No ☒

9.2

Has the reporting entity during the period covered by the statement ceded any risk under any reinsurance contract (or under multiple contracts with the same reinsurer or its affiliates), for which, during the period covered by the statement, it recorded a positive or negative underwriting result greater than 5% of prior year-end surplus as regards policyholders or it reported calendar year written premium ceded or year-end loss and loss expense reserves ceded greater than 5% of prior year-end surplus as regards policyholders; excluding cessions to approved pooling arrangements or to captive insurance companies that are directly or indirectly controlling, controlled by, or under common control with (i) one or more unaffiliated policyholders of the reporting entity, or (ii) an association of which one or more unaffiliated policyholders of the reporting entity is a member where:
(a) The written premium ceded to the reinsurer by the reporting entity or its affiliates represents fifty percent (50%) or more of the entire direct and assumed premium written by the reinsurer based on its most recently available financial statement; or
(b) Twenty-five percent (25%) or more of the written premium ceded to the reinsurer has been retroceded back to the reporting entity or its affiliates in a separate reinsurance contract.

Yes ☐ No ☒

9.3

If yes to 9.1 or 9.2, please provide the following information in the Reinsurance Summary Supplemental Filing for General Interrogatory 9:
(a) The aggregate financial statement impact gross of all such ceded reinsurance contracts on the balance sheet and statement of income;
(b) A summary of the reinsurance contract terms and indicate whether it applies to the contracts meeting the criteria in 9.1 or 9.2; and
(c) A brief discussion of management's principle objectives in entering into the reinsurance contract including the economic purpose to be achieved.

9.4

Except for transactions meeting the requirements of paragraph 36 of SSAP No. 62R - Property and Casualty Reinsurance, has the reporting entity ceded any risk under any reinsurance contract (or multiple contracts with the same reinsurer or its affiliates) during the period covered by the financial statement, and either:
(a) Accounted for that contract as reinsurance (either prospective or retroactive) under statutory accounting principles ("SAP") and as a deposit under generally accepted accounting principles ("GAAP"); or
(b) Accounted for that contract as reinsurance under GAAP and as a deposit under SAP?

Yes ☐ No ☒

9.5

If yes to 9.4, explain in the Reinsurance Summary Supplemental Filing for General Interrogatory 9 (Section D) why the contract(s) is treated differently for GAAP and SAP.

9.6

The reporting entity is exempt from the Reinsurance Attestation Supplement under one or more of the following criteria:
(a) The entity does not utilize reinsurance; or,
(b) The entity only engages in a 100% quota share contract with an affiliate and the affiliated or lead company has filed an attestation supplement; or
(c) The entity has no external cessions and only participates in an intercompany pool and the affiliated or lead company has filed an attestation supplement.

Yes ☐ No ☒

Yes ☐ No ☒

Yes ☐ No ☒

10.

If the reporting entity has assumed risks from another entity, there should be charged on account of such reinsurances a reserve equal to that which the original entity would have been required to charge had it retained the risks. Has this been done?

Yes ☒ No ☐ N/A ☐

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

PART 2 - PROPERTY AND CASUALTY INTERROGATORIES

11.1 Has the reporting entity guaranteed policies issued by any other entity and now in force? Yes [] No [X]

11.2 If yes, give full information
.....

12.1 If the reporting entity recorded accrued retrospective premiums on insurance contracts on Line 15.3 of the asset schedule, Page 2, state the amount of corresponding liabilities recorded for:

12.11 Unpaid losses\$0

12.12 Unpaid underwriting expenses (including loss adjustment expenses)\$0

12.2 Of the amount on Line 15.3, Page 2, state the amount which is secured by letters of credit, collateral and other funds.\$ 0

12.3 If the reporting entity underwrites commercial insurance risks, such as workers' compensation, are premium notes or promissory notes accepted from its insureds covering unpaid premiums and/or unpaid losses? Yes [] No [X] N/A []

12.4 If yes, provide the range of interest rates charged under such notes during the period covered by this statement:

12.41 From0.0 %

12.42 To.....0.0 %

12.5 Are letters of credit or collateral and other funds received from insureds being utilized by the reporting entity to secure premium notes or promissory notes taken by a reporting entity, or to secure any of the reporting entity's reported direct unpaid loss reserves , including unpaid losses under loss deductible features of commercial policies? Yes [] No [X]

12.6 If yes, state the amount thereof at December 31 of the current year:

12.61 Letters of Credit\$0

12.62 Collateral and other funds.....\$0

13.1 Largest net aggregate amount insured in any one risk (excluding workers' compensation):\$ 25,000,000

13.2 Does any reinsurance contract considered in the calculation of this amount include an aggregate limit of recovery without also including a reinstatement provision? Yes [X] No []

13.3 State the number of reinsurance contracts (excluding individual facultative risk certificates, but including facultative programs, automatic facilities or facultative obligatory contracts) considered in the calculation of the amount. 8

14.1 Is the company a cedant in a multiple cedant reinsurance contract? Yes [X] No []

14.2 If yes, please describe the method of allocating and recording reinsurance among the cedants:
Ohio Farmers Insurance Company and its insurance subsidiaries are covered under each applicable reinsurance contract, as necessary.

14.3 If the answer to 14.1 is yes, are the methods described in item 14.2 entirely contained in the respective multiple cedant reinsurance contracts? Yes [] No [X]

14.4 If the answer to 14.3 is no, are all the methods described in 14.2 entirely contained in written agreements? Yes [X] No []

14.5 If the answer to 14.4 is no, please explain:
.....

15.1 Has the reporting entity guaranteed any financed premium accounts? Yes [] No [X]

15.2 If yes, give full information
.....

16.1 Does the reporting entity write any warranty business? Yes [] No [X]
If yes, disclose the following information for each of the following types of warranty coverage:

	1 Direct Losses Incurred	2 Direct Losses Unpaid	3 Direct Written Premium	4 Direct Premium Unearned	5 Direct Premium Earned
16.11 Home	0	0	0	0	0
16.12 Products	0	0	0	0	0
16.13 Automobile	0	0	0	0	0
16.14 Other*	0	0	0	0	0

* Disclose type of coverage:

.....

17.1 Does the reporting entity include amounts recoverable on unauthorized reinsurance in Schedule F - Part 3 that is exempt from the statutory provision for unauthorized reinsurance? Yes [] No [X]

Incurred but not reported losses on contracts in force prior to July 1, 1984, and not subsequently renewed are exempt from the statutory provision for unauthorized reinsurance. Provide the following information for this exemption:

17.11 Gross amount of unauthorized reinsurance in Schedule F - Part 3 exempt from the statutory provision for unauthorized reinsurance\$0

17.12 Unfunded portion of Interrogatory 17.11\$0

17.13 Paid losses and loss adjustment expenses portion of Interrogatory 17.11...\$0

17.14 Case reserves portion of Interrogatory 17.11\$0

17.15 Incurred but not reported portion of Interrogatory 17.11\$0

17.16 Unearned premium portion of Interrogatory 17.11\$0

17.17 Contingent commission portion of Interrogatory 17.11\$0

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

GENERAL INTERROGATORIES

PART 2 - PROPERTY AND CASUALTY INTERROGATORIES

- 18.1

Do you act as a custodian for health savings accounts?

Yes [☐] No [☒]
- 18.2

If yes, please provide the amount of custodial funds held as of the reporting date.

\$0
- 18.3

Do you act as an administrator for health savings accounts?

Yes [☐] No [☒]
- 18.4

If yes, please provide the balance of funds administered as of the reporting date.

\$0
19.

Is the reporting entity licensed or chartered, registered, qualified, eligible or writing business in at least two states?

Yes [☒] No [☐]
- 19.1

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 [☐]

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

FIVE-YEAR HISTORICAL DATA

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e. 17.6.

	1 2024	2 2023	3 2022	4 2021	5 2020
Gross Premiums Written (Page 8, Part 1B Cols. 1, 2 & 3)					
1. Liability lines (Lines 11, 16, 17, 18 & 19)	887,844,112	811,296,937	725,788,782	659,571,748	645,692,661
2. Property lines (Lines 1, 2, 9, 12, 21 & 26)	430,123,027	410,476,973	374,880,250	361,142,864	362,032,956
3. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27)	992,242,048	947,180,029	868,263,334	840,151,107	821,065,283
4. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34)	302,970,337	124,356,839	111,335,554	91,344,066	89,270,173
5. Nonproportional reinsurance lines (Lines 31, 32 & 33)	67,152,902	89,666,064	67,250,987	60,034,712	36,927,481
6. Total (Line 35)	2,680,332,426	2,382,976,843	2,147,518,907	2,012,244,497	1,954,988,554
Net Premiums Written (Page 8, Part 1B, Col. 6)					
7. Liability lines (Lines 11, 16, 17, 18 & 19)	519,446,196	458,828,515	398,880,605	325,864,918	309,452,553
8. Property lines (Lines 1, 2, 9, 12, 21 & 26)	294,004,330	275,998,156	232,837,756	201,675,250	196,161,050
9. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27)	583,700,279	531,688,565	463,761,446	409,673,736	384,611,887
10. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34)	227,628,295	52,357,307	47,013,543	39,919,670	39,032,237
11. Nonproportional reinsurance lines (Lines 31, 32 & 33)	66,762,512	89,302,834	66,900,987	60,034,712	36,927,481
12. Total (Line 35)	1,691,541,612	1,408,175,378	1,209,394,337	1,037,168,286	966,185,208
Statement of Income (Page 4)					
13. Net underwriting gain (loss) (Line 8)	1,680,403	(127,788,501)	(125,847,324)	(47,033,094)	3,070,981
14. Net investment gain (loss) (Line 11)	129,676,456	112,060,714	132,410,427	204,757,957	121,345,613
15. Total other income (Line 15)	19,446,190	29,126,064	(37,590,551)	55,470,481	32,002,269
16. Dividends to policyholders (Line 17)	2,105,921	1,750,536	1,346,941	1,383,968	4,651,276
17. Federal and foreign income taxes incurred (Line 19)	5,844,824	(4,184,799)	1,946,348	15,549,417	9,601,720
18. Net income (Line 20)	142,852,304	15,832,540	(34,320,737)	196,261,959	142,165,867
Balance Sheet Lines (Pages 2 and 3)					
19. Total admitted assets excluding protected cell business (Page 2, Line 26, Col. 3)	3,657,213,073	3,331,213,510	3,262,324,661	3,279,494,615	3,064,846,545
20. Premiums and considerations (Page 2, Col. 3)					
20.1 In course of collection (Line 15.1)	122,542,072	100,748,710	86,183,526	56,019,799	53,123,397
20.2 Deferred and not yet due (Line 15.2)	454,730,102	357,393,378	321,807,326	292,870,307	272,727,220
20.3 Accrued retrospective premiums (Line 15.3)	0	0	0	0	0
21. Total liabilities excluding protected cell business (Page 3, Line 26)	2,391,445,557	2,124,194,469	2,010,948,051	1,755,329,998	1,728,642,047
22. Losses (Page 3, Line 1)	1,032,745,299	890,300,865	837,990,861	765,887,184	714,646,912
23. Loss adjustment expenses (Page 3, Line 3)	226,913,774	216,282,230	208,695,658	211,226,014	216,735,758
24. Unearned premiums (Page 3, Line 9)	815,683,315	713,529,928	612,303,407	518,783,011	478,652,927
25. Capital paid up (Page 3, Lines 30 & 31)	8,220,000	8,220,000	8,220,000	8,220,000	8,220,000
26. Surplus as regards policyholders (Page 3, Line 37) ..	1,265,767,516	1,207,019,041	1,251,376,610	1,524,164,617	1,336,204,498
Cash Flow (Page 5)					
27. Net cash from operations (Line 11)	221,598,294	120,691,010	56,027,328	185,676,718	107,904,432
Risk-Based Capital Analysis					
28. Total adjusted capital	1,265,767,516	1,207,019,041	1,251,376,610	1,524,164,617	1,336,204,498
29. Authorized control level risk-based capital	265,479,685	227,201,210	168,858,122	166,042,569	149,176,047
Percentage Distribution of Cash, Cash Equivalents and Invested Assets (Page 2, Col. 3) (Line divided by Page 2, Line 12, Col. 3) x100.0					
30. Bonds (Line 1)	57.6	57.1	58.6	56.5	57.1
31. Stocks (Lines 2.1 & 2.2)	15.4	15.2	16.7	23.3	24.6
32. Mortgage loans on real estate (Lines 3.1 and 3.2)	0.0	0.0	0.0	0.0	0.0
33. Real estate (Lines 4.1, 4.2 & 4.3)	0.0	0.0	0.0	0.0	0.0
34. Cash, cash equivalents and short-term investments (Line 5)	2.9	1.4	0.6	0.7	0.8
35. Contract loans (Line 6)	0.0	0.0	0.0	0.0	0.0
36. Derivatives (Line 7)	0.0	0.0	0.0	0.0	0.0
37. Other invested assets (Line 8)	24.0	26.2	24.1	19.6	17.3
38. Receivables for securities (Line 9)	0.0	0.0	0.0	0.0	0.3
39. Securities lending reinvested collateral assets (Line 10)	0.0	0.0	0.0	0.0	0.0
40. Aggregate write-ins for invested assets (Line 11) ..	0.0	0.0	0.0	0.0	0.0
41. Cash, cash equivalents and invested assets (Line 12)	100.0	100.0	100.0	100.0	100.0
Investments in Parent, Subsidiaries and Affiliates					
42. Affiliated bonds (Schedule D, Summary, Line 12, Col. 1).....	0	0	0	0	0
43. Affiliated preferred stocks (Schedule D, Summary, Line 18, Col. 1)	0	0	0	0	0
44. Affiliated common stocks (Schedule D, Summary, Line 24, Col. 1)	0	0	0	0	0
45. Affiliated short-term investments (subtotals included in Schedule DA Verification, Col. 5, Line 10)	0	0	0	0	0
46. Affiliated mortgage loans on real estate	0	0	0	0	0
47. All other affiliated	0	0	0	0	0
48. Total of above Lines 42 to 47	0	0	0	0	0
49. Total Investment in Parent included in Lines 42 to 47 above	0	0	0	0	0
50. Percentage of investments in parent, subsidiaries and affiliates to surplus as regards policyholders (Line 48 above divided by Page 3, Col. 1, Line 37 x 100.0)	0.0	0.0	0.0	0.0	0.0

FIVE-YEAR HISTORICAL DATA

(Continued)

	1 2024	2 2023	3 2022	4 2021	5 2020
Capital and Surplus Accounts (Page 4)					
51. Net unrealized capital gains (losses) (Line 24)	(13,841,986)	2,539,967	(92,436,846)	43,969,739	26,903,574
52. Dividends to stockholders (Line 35)	(70,000,000)	(50,000,000)	(150,000,000)	(50,000,000)	(100,000,000)
53. Change in surplus as regards policyholders for the year (Line 38)	58,748,475	(44,357,569)	(272,788,007)	187,960,119	51,524,780
Gross Losses Paid (Page 9, Part 2, Cols. 1 & 2)					
54. Liability lines (Lines 11, 16, 17, 18 & 19)	387,821,408	364,402,514	406,208,461	379,421,325	400,627,075
55. Property lines (Lines 1, 2, 9, 12, 21 & 26)	199,324,334	228,969,925	210,952,013	173,036,470	154,787,332
56. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27)	672,957,162	725,663,340	541,676,244	405,826,370	520,612,068
57. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34)	38,545,340	30,116,754	(409,888)	883,476	5,510,430
58. Nonproportional reinsurance lines (Lines 31, 32 & 33)	8,558,180	20,095,542	38,592,548	26,665,386	14,745,016
59. Total (Line 35)	1,307,206,424	1,369,248,076	1,197,019,378	985,833,028	1,096,281,921
Net Losses Paid (Page 9, Part 2, Col. 4)					
60. Liability lines (Lines 11, 16, 17, 18 & 19)	209,406,278	183,145,121	203,159,408	186,014,319	186,764,379
61. Property lines (Lines 1, 2, 9, 12, 21 & 26)	130,330,562	146,384,314	130,456,142	101,172,632	85,753,332
62. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27)	390,201,292	437,919,097	289,891,351	208,923,701	245,246,023
63. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34)	16,815,590	9,798,555	(66,885)	(577,931)	2,394,778
64. Nonproportional reinsurance lines (Lines 31, 32 & 33)	8,558,180	20,095,542	38,592,548	26,665,386	14,745,016
65. Total (Line 35)	755,311,902	797,342,630	662,032,564	522,198,108	534,903,528
Operating Percentages (Page 4) (Line divided by Page 4, Line 1) x 100.0					
66. Premiums earned (Line 1)	100.0	100.0	100.0	100.0	100.0
67. Losses incurred (Line 2)	56.5	65.0	65.8	57.5	54.2
68. Loss expenses incurred (Line 3)	8.2	9.4	9.3	9.9	11.1
69. Other underwriting expenses incurred (Line 4)	35.2	35.3	36.2	37.3	34.3
70. Net underwriting gain (loss) (Line 8)	0.1	(9.8)	(11.3)	(4.7)	0.3
Other Percentages					
71. Other underwriting expenses to net premiums written (Page 4, Lines 4 + 5 - 15 divided by Page 8, Part 1B, Col. 6, Line 35 x 100.0)	31.9	30.7	36.5	30.5	31.0
72. Losses and loss expenses incurred to premiums earned (Page 4, Lines 2 + 3 divided by Page 4, Line 1 x 100.0)	64.7	74.4	75.1	67.4	65.3
73. Net premiums written to policyholders' surplus (Page 8, Part 1B, Col. 6, Line 35 divided by Page 3, Line 37, Col. 1 x 100.0)	133.6	116.7	96.6	68.0	72.3
One Year Loss Development (\$000 omitted)					
74. Development in estimated losses and loss expenses incurred prior to current year (Schedule P - Part 2 - Summary, Line 12, Col. 11)	(83,204)	(78,535)	(60,268)	(43,059)	(40,955)
75. Percent of development of losses and loss expenses incurred to policyholders' surplus of prior year end (Line 74 above divided by Page 4, Line 21, Col. 1 x 100.0).....	(6.9)	(6.3)	(4.0)	(3.2)	(3.2)
Two Year Loss Development (\$000 omitted)					
76. Development in estimated losses and loss expenses incurred two years before the current year and prior year (Schedule P, Part 2 - Summary, Line 12, Col. 12)	(117,351)	(100,425)	(80,955)	(77,056)	(50,239)
77. Percent of development of losses and loss expenses incurred to reported policyholders' surplus of second prior year end (Line 76 above divided by Page 4, Line 21, Col. 2 x 100.0)	(9.4)	(6.6)	(6.1)	(6.0)	(4.3)

NOTE: If a party to a merger, have the two most recent years of this exhibit been restated due to a merger in compliance with the disclosure requirements of SSAP No. 3, Accounting Changes and Correction of Errors?

Yes [] No []

If no, please explain:

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

SCHEDULE P - ANALYSIS OF LOSSES AND LOSS EXPENSES

SCHEDULE P - PART 1 - SUMMARY

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10	11	Number of Claims Reported Direct and Assumed
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded	Salvage and Subrogation Received	Total Net Paid Cols (4 - 5 + 6 - 7 + 8 - 9)	
1. Prior.....	XXX.....	XXX.....	XXX.....	8,138	344	939	110	1,942	0	1,719	10,565	XXX.....
2. 2015.....	997,284	54,010	943,274	504,183	25,936	36,455	2,623	77,358	68	20,963	589,369	XXX.....
3. 2016.....	1,018,936	54,144	964,793	524,489	26,752	37,223	3,783	75,250	31	21,732	606,396	XXX.....
4. 2017.....	1,046,939	56,030	990,909	568,288	11,286	36,041	652	87,769	47	23,999	680,113	XXX.....
5. 2018.....	1,050,996	57,830	993,166	581,179	21,144	36,037	488	81,671	46	28,819	677,208	XXX.....
6. 2019.....	1,041,289	56,346	984,942	558,652	18,799	30,585	1,036	77,048	126	29,587	646,324	XXX.....
7. 2020.....	1,020,556	55,765	964,791	524,697	27,630	22,071	494	68,397	148	24,291	586,892	XXX.....
8. 2021.....	1,058,918	61,880	997,038	533,451	21,779	18,700	673	67,252	102	32,408	596,848	XXX.....
9. 2022.....	1,230,705	114,831	1,115,874	649,248	38,131	14,302	1,132	71,617	322	36,203	695,583	XXX.....
10. 2023.....	1,505,385	198,436	1,306,949	698,209	26,210	7,807	511	77,047	732	32,856	755,611	XXX.....
11. 2024.....	1,850,440	261,052	1,589,388	438,947	13,937	2,706	245	58,464	235	19,516	485,701	XXX.....
12. Totals.....	XXX	XXX	XXX	5,589,479	231,946	242,867	11,746	743,815	1,858	272,092	6,330,610	XXX.....

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior.....	31,975	14,472	10,325	305	0	0	9,955	14	3,350	0	0	40,814	0
2. 2015.....	3,558	855	3,795	354	0	0	2,406	27	667	0	0	9,191	0
3. 2016.....	3,041	776	4,829	356	0	0	3,104	27	728	0	0	10,544	0
4. 2017.....	4,766	371	5,448	393	0	0	3,791	27	955	0	0	14,169	0
5. 2018.....	8,719	1,366	7,935	511	0	0	5,063	36	1,818	0	0	21,622	0
6. 2019.....	9,965	2,103	12,136	1,264	0	0	5,862	92	1,914	0	0	26,418	0
7. 2020.....	12,638	297	17,292	1,844	0	0	6,853	135	2,655	0	0	37,163	0
8. 2021.....	23,503	5,068	37,404	4,036	(1)	0	12,380	262	4,055	0	0	67,975	0
9. 2022.....	59,198	8,846	91,780	19,566	2	0	24,155	1,452	10,631	0	0	155,901	0
10. 2023.....	99,777	30,821	175,556	39,837	3	0	38,454	2,800	17,404	0	0	257,736	0
11. 2024.....	165,069	31,864	489,210	79,868	32	0	54,768	4,749	25,529	0	0	618,126	0
12. Totals.....	422,209	96,839	855,710	148,335	36	0	166,792	9,621	69,706	0	0	1,259,659	0

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter-Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior.....	XXX.....	XXX.....	XXX.....	XXX.....	XXX.....	XXX.....	0.....	0.....	XXX.....	27,523.....	13,291.....
2. 2015.....	628,422.....	29,862.....	598,560.....	63.0.....	55.3.....	63.5.....	0.....	0.....	54.0.....	6,144.....	3,047.....
3. 2016.....	648,665.....	31,725.....	616,940.....	63.7.....	58.6.....	63.9.....	0.....	0.....	54.0.....	6,738.....	3,806.....
4. 2017.....	707,058.....	12,776.....	694,282.....	67.5.....	22.8.....	70.1.....	0.....	0.....	54.0.....	9,451.....	4,719.....
5. 2018.....	722,422.....	23,592.....	698,830.....	68.7.....	40.8.....	70.4.....	0.....	0.....	54.0.....	14,776.....	6,845.....
6. 2019.....	696,162.....	23,419.....	672,742.....	66.9.....	41.6.....	68.3.....	0.....	0.....	54.0.....	18,734.....	7,684.....
7. 2020.....	654,603.....	30,548.....	624,055.....	64.1.....	54.8.....	64.7.....	0.....	0.....	54.0.....	27,790.....	9,373.....
8. 2021.....	696,743.....	31,921.....	664,823.....	65.8.....	51.6.....	66.7.....	0.....	0.....	54.0.....	51,803.....	16,172.....
9. 2022.....	920,933.....	69,449.....	851,484.....	74.8.....	60.5.....	76.3.....	0.....	0.....	54.0.....	122,566.....	33,336.....
10. 2023.....	1,114,257.....	100,910.....	1,013,347.....	74.0.....	50.9.....	77.5.....	0.....	0.....	54.0.....	204,675.....	53,061.....
11. 2024.....	1,234,725.....	130,898.....	1,103,827.....	66.7.....	50.1.....	69.4.....	0.....	0.....	54.0.....	542,546.....	75,580.....
12. Totals.....	XXX.....	XXX.....	XXX.....	XXX.....	XXX.....	XXX.....	0.....	0.....	XXX.....	1,032,745.....	226,914.....

Note: Parts 2 and 4 are gross of all discounting, including tabular discounting. Part 1 is gross of only nontabular discounting, which is reported in Columns 32 and 33 of Part 1. The tabular discount, if any, is reported in the Notes to Financial Statements which will reconcile Part 1 with Parts 2 and 4.

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

SCHEDULE P - PART 2 - SUMMARY

Years in Which Losses Were Incurred	INCURRED NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										DEVELOPMENT	
	1 2015	2 2016	3 2017	4 2018	5 2019	6 2020	7 2021	8 2022	9 2023	10 2024	11 One Year	12 Two Year
1. Prior.....	484,190	467,420	474,752	461,851	454,424	451,533	446,812	445,358	443,333	440,036	(3,297)	(5,322)
2. 2015.....	539,810	523,428	525,045	527,816	526,495	522,878	523,085	521,733	520,969	520,603	(366)	(1,130)
3. 2016.....	XXX	563,331	557,437	556,977	550,731	544,020	539,072	537,737	541,516	540,993	(523)	3,256
4. 2017.....	XXX	XXX	646,200	633,347	625,291	615,430	611,437	609,150	606,644	605,606	(1,038)	(3,544)
5. 2018.....	XXX	XXX	XXX	640,300	641,056	636,191	624,742	620,768	615,713	615,388	(325)	(5,380)
6. 2019.....	XXX	XXX	XXX	XXX	637,446	624,438	613,239	601,861	598,132	593,907	(4,226)	(7,955)
7. 2020.....	XXX	XXX	XXX	XXX	XXX	591,273	584,315	568,200	557,381	553,152	(4,229)	(15,048)
8. 2021.....	XXX	XXX	XXX	XXX	XXX	XXX	643,511	621,140	602,101	593,617	(8,484)	(27,523)
9. 2022.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	824,263	785,887	769,558	(16,329)	(54,705)
10. 2023.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	964,016	919,628	(44,388)	XXX
11. 2024.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	1,020,068	XXX	XXX
12. Totals											(83,204)	(117,351)

SCHEDULE P - PART 3 - SUMMARY

Years in Which Losses Were Incurred	CUMULATIVE PAID NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										11 Number of Claims Closed With Loss Payment	12 Number of Claims Closed Without Loss Payment
	1	2	3	4	5	6	7	8	9	10		
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
1. Prior.....	000	141,031	249,880	307,484	337,753	352,658	370,602	383,241	393,950	402,573	XXX	XXX
2. 2015.....	246,173	347,940	410,796	460,450	487,949	495,966	503,108	507,916	510,688	512,079	XXX	XXX
3. 2016.....	XXX	243,446	362,806	436,472	479,619	499,724	509,326	518,166	527,667	531,177	XXX	XXX
4. 2017.....	XXX	XXX	275,338	431,318	504,579	540,367	561,286	580,449	588,791	592,392	XXX	XXX
5. 2018.....	XXX	XXX	XXX	283,890	441,650	504,598	543,713	573,417	585,364	595,584	XXX	XXX
6. 2019.....	XXX	XXX	XXX	XXX	298,067	430,870	491,215	532,887	560,224	569,402	XXX	XXX
7. 2020.....	XXX	XXX	XXX	XXX	XXX	294,151	418,440	470,560	498,597	518,644	XXX	XXX
8. 2021.....	XXX	XXX	XXX	XXX	XXX	XXX	275,900	440,810	487,722	529,698	XXX	XXX
9. 2022.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	359,669	559,080	624,288	XXX	XXX
10. 2023.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	483,740	679,296	XXX	XXX
11. 2024.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	427,471	XXX	XXX

SCHEDULE P - PART 4 - SUMMARY

Years in Which Losses Were Incurred	BULK AND IBNR RESERVES ON NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)									
	1	2	3	4	5	6	7	8	9	10
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1. Prior.....	227,733	158,437	130,491	94,804	68,607	54,932	43,928	34,108	28,053	19,961
2. 2015.....	151,122	83,630	60,474	34,499	23,123	16,904	12,280	9,739	7,418	5,821
3. 2016.....	XXX	170,826	97,662	64,266	37,665	24,579	17,203	11,486	9,509	7,550
4. 2017.....	XXX	XXX	231,844	118,678	68,742	40,990	25,379	15,529	12,046	8,819
5. 2018.....	XXX	XXX	XXX	224,297	114,725	74,257	41,827	26,124	17,025	12,451
6. 2019.....	XXX	XXX	XXX	XXX	227,480	115,804	69,714	42,122	25,857	16,643
7. 2020.....	XXX	XXX	XXX	XXX	XXX	202,533	103,100	59,786	36,828	22,166
8. 2021.....	XXX	XXX	XXX	XXX	XXX	XXX	258,114	108,357	68,487	45,486
9. 2022.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	336,444	157,652	94,916
10. 2023.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	358,855	171,373
11. 2024.....	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	459,360

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

SCHEDULE T - EXHIBIT OF PREMIUMS WRITTEN

Allocated by States and Territories									
States, Etc.	1	Gross Premiums, Including Policy and Membership Fees, Less Return Premiums and Premiums on Policies Not Taken		4	5	6	7	8	9
		2	3						
	Active Status (a)	Direct Premiums Written	Direct Premiums Earned	Dividends Paid or Credited to Policyholders on Direct Business	Direct Losses Paid (Deducting Salvage)	Direct Losses Incurred	Direct Losses Unpaid	Finance and Service Charges Not Included in Premiums	Direct Premiums Written for Federal Purchasing Groups (Included in Column 2)
1. Alabama	AL	L	2,646,471	2,735,699	0	84,749	(211,710)	1,353,834	0
2. Alaska	AK	L	22,357	17,177	0	0	1,612	5,271	0
3. Arizona	AZ	L	22,953,636	22,200,388	69,626	10,416,314	10,404,046	25,624,281	2,484
4. Arkansas	AR	L	2,010,965	2,161,034	0	24,459	169,124	715,844	0
5. California	CA	N	0	0	0	0	(28,992)	217,695	0
6. Colorado	CO	L	24,469,544	24,826,257	0	18,995,460	15,530,151	21,706,608	5,113
7. Connecticut	CT	L	291,167	457,453	0	0	(6,733)	109,615	0
8. Delaware	DE	L	5,709,765	6,048,785	0	1,551,023	1,587,119	5,110,456	1,784
9. District of Columbia	DC	L	722,106	611,530	0	0	76,057	363,095	0
10. Florida	FL	L	161,262,542	158,494,698	0	85,621,168	81,232,956	159,087,426	11,585
11. Georgia	GA	L	49,110,327	46,165,188	0	69,697,230	88,456,597	54,023,604	7,172
12. Hawaii	HI	L	57,953	54,883	0	0	11,753	14,888	0
13. Idaho	ID	L	640,113	514,002	0	60,155	47,940	214,796	0
14. Illinois	IL	L	40,895,968	44,001,274	27,044	23,249,742	17,002,727	45,125,743	13,855
15. Indiana	IN	L	31,704,139	34,557,472	0	22,066,830	17,495,291	29,833,929	10,456
16. Iowa	IA	L	26,870,287	27,267,240	87,894	15,084,978	12,912,438	13,867,747	7,571
17. Kansas	KS	L	1,956,976	2,317,652	0	1,443,859	1,230,206	1,044,682	0
18. Kentucky	KY	L	30,098,596	29,106,853	0	18,821,296	13,870,165	22,129,998	2,289
19. Louisiana	LA	L	592,794	708,385	0	0	48,272	223,766	0
20. Maine	ME	L	375,967	346,044	0	0	24,321	107,120	0
21. Maryland	MD	L	12,808,644	13,010,550	0	6,547,440	8,437,061	11,535,060	1,058
22. Massachusetts	MA	L	2,984,535	2,913,882	0	6,750,000	338,895	1,664,225	0
23. Michigan	MI	L	35,324,810	36,771,616	0	12,604,928	11,213,581	41,114,710	18,595
24. Minnesota	MN	L	39,232,052	38,466,587	0	21,394,055	17,986,751	27,577,046	14,004
25. Mississippi	MS	L	1,839,014	1,704,119	0	1,587,508	2,902,321	1,774,901	0
26. Missouri	MO	L	2,394,041	2,323,922	0	117,271	668,632	1,780,978	0
27. Montana	MT	L	148,546	98,390	0	0	91	94,267	0
28. Nebraska	NE	L	1,188,945	1,454,664	0	35,025	(16,396)	557,185	0
29. Nevada	NV	L	1,276,824	1,125,006	0	11,364	288,386	747,433	0
30. New Hampshire	NH	L	56,628	183,061	0	0	(10,596)	36,735	0
31. New Jersey	NJ	L	1,759,146	1,707,960	0	0	505,014	2,044,226	0
32. New Mexico	NM	L	14,174,430	13,417,013	0	9,067,137	10,538,945	11,667,854	2,347
33. New York	NY	L	32,705,144	23,182,675	0	5,000,000	15,060,314	15,365,035	0
34. North Carolina	NC	L	31,505,517	30,323,346	16,098	31,119,459	10,665,354	24,033,903	374
35. North Dakota	ND	L	254,954	365,301	0	108,747	140,681	285,028	0
36. Ohio	OH	L	132,095,107	137,478,086	0	65,937,814	47,126,941	100,723,257	60,538
37. Oklahoma	OK	L	2,017,655	2,020,224	0	122,188	327,714	804,023	0
38. Oregon	OR	L	360,976	274,586	0	16,976	122,939	266,278	0
39. Pennsylvania	PA	L	107,688,599	105,954,172	30,394	54,259,124	47,870,605	62,279,634	65,575
40. Rhode Island	RI	L	120,957	96,597	0	0	14,675	44,312	0
41. South Carolina	SC	L	20,518,890	20,380,218	8,585	16,122,226	15,268,393	23,562,849	1,744
42. South Dakota	SD	L	482,061	439,412	0	12,976	(31,781)	278,486	0
43. Tennessee	TN	L	35,657,165	38,189,265	0	19,532,980	16,895,741	29,809,710	11,268
44. Texas	TX	L	24,833,951	20,652,355	1,272,984	185,481	3,622,410	8,844,544	79
45. Utah	UT	L	644,508	702,414	0	222	789,601	1,162,384	0
46. Vermont	VT	L	6,826	18,146	0	0	(1,175)	4,407	0
47. Virginia	VA	L	14,590,938	14,837,476	172,806	3,718,533	4,337,204	12,487,749	2,028
48. Washington	WA	L	2,140,893	1,653,101	0	3,258	666,109	1,447,444	0
49. West Virginia	WV	L	41,985,458	44,149,511	0	19,960,595	17,265,287	31,386,082	2,893
50. Wisconsin	WI	L	16,917,352	16,014,008	420,490	6,873,674	8,085,620	9,019,174	2,041
51. Wyoming	WY	L	231,232	211,201	0	0	33,813	127,839	0
52. American Samoa	AS	N	0	0	0	0	0	0	0
53. Guam	GU	N	0	0	0	0	0	0	0
54. Puerto Rico	PR	N	0	0	0	0	0	0	0
55. U.S. Virgin Islands	VI	N	0	0	0	0	0	0	0
56. Northern Mariana Islands	MP	N	0	0	0	0	0	0	0
57. Canada	CAN	N	0	0	0	0	0	0	0
58. Aggregate other alien	OT	XXX	1,941,153	1,758,503	0	0	829,448	1,126,244	0
59. Totals	XXX		982,278,624	974,469,381	2,105,921	548,206,244	501,795,918	804,533,400	244,853
DETAILS OF WRITE-INS									
58001. BMU Bermuda	XXX		1,941,153	1,758,503	0	0	829,448	1,126,244	0
58002.	XXX								
58003.	XXX								
58998. Summary of remaining write-ins for Line 58 from overflow page	XXX		0	0	0	0	0	0	0
58999. Totals (Lines 58001 through 58003 plus 58998)(Line 58 above)	XXX		1,941,153	1,758,503	0	0	829,448	1,126,244	0

(a) Active Status Counts:

1. L - Licensed or Chartered - Licensed insurance carrier or domiciled RRG..... 50

2. R - Registered - Non-domiciled RRGs..... 0

3. E - Eligible - Reporting entities eligible or approved to write surplus lines in the state (other than their state of domicile - see DSLI)..... 0

4. Q - Qualified - Qualified or accredited reinsurer..... 0

5. D - Domestic Surplus Lines Insurer (DSLII) - Reporting entities authorized to write surplus lines in the state of domicile..... 0

6. N - None of the above - Not allowed to write business in the state... 7

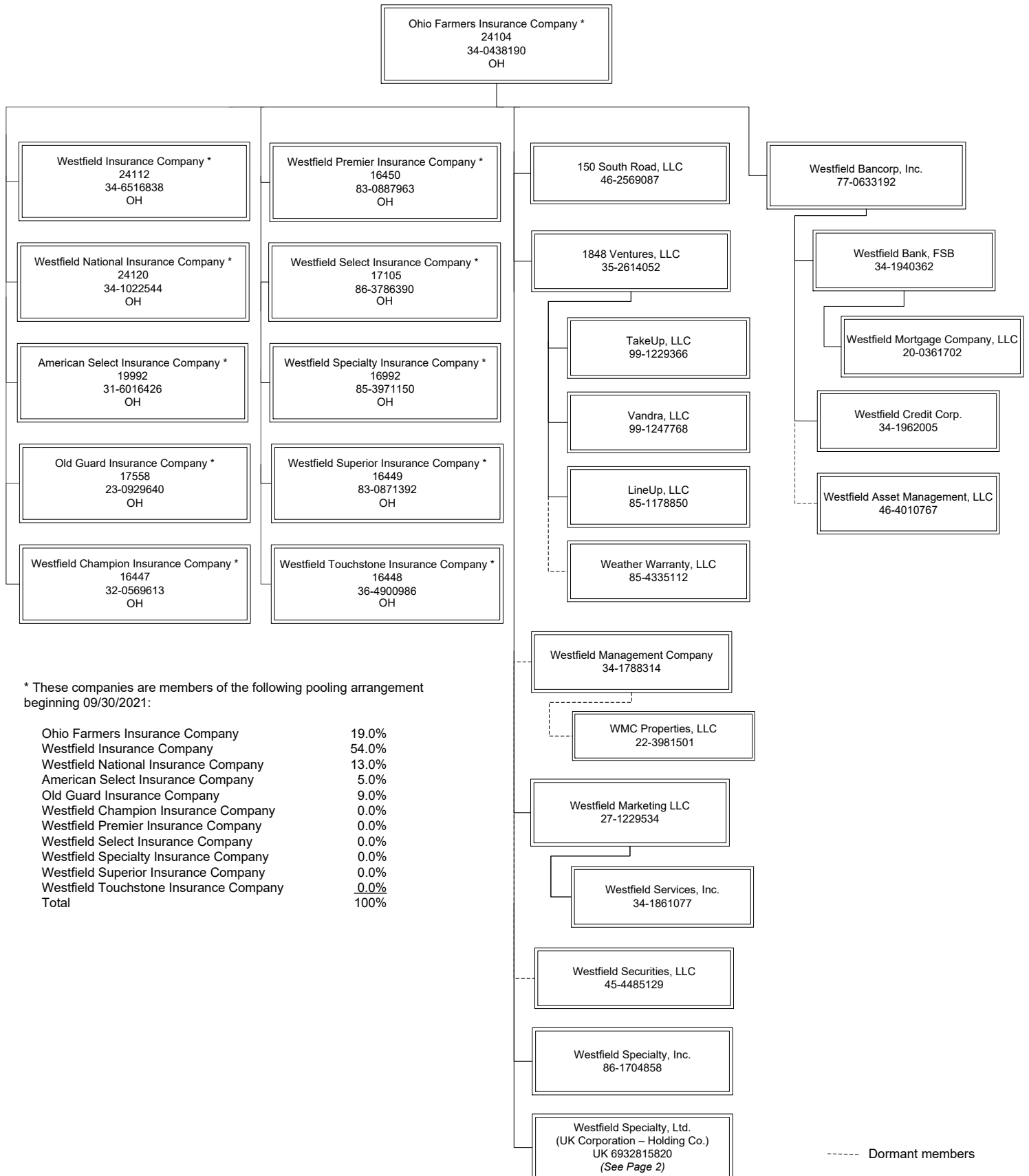
(b) Explanation of basis of allocation of premiums by states, etc.

Inland Marine and Other Accident and Health - Residence of Insured All Other Lines - Location of Risk

ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

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

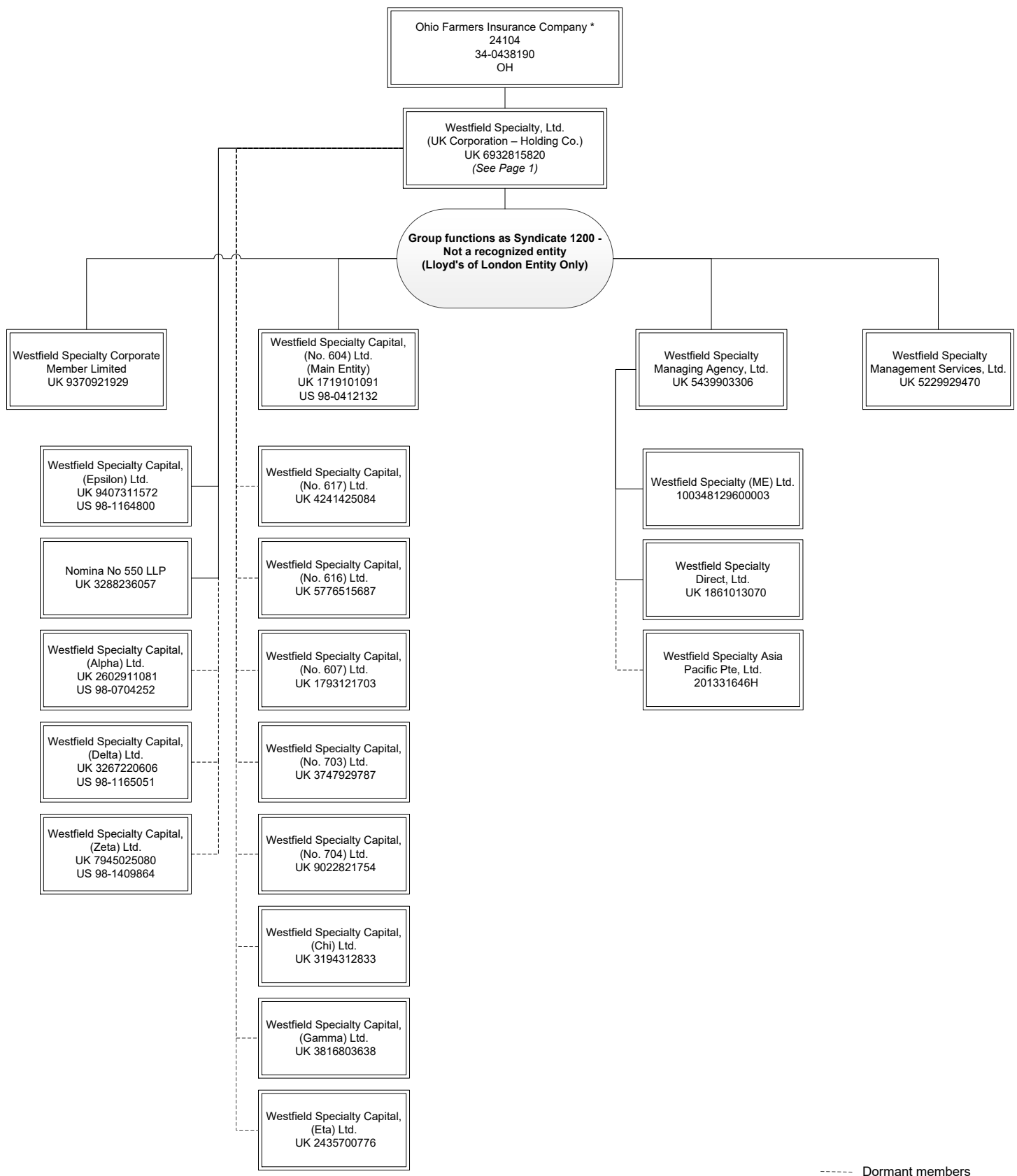
PART 1 – ORGANIZATIONAL CHART



ANNUAL STATEMENT FOR THE YEAR 2024 OF THE Westfield Insurance Company

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

PART 1 – ORGANIZATIONAL CHART (cont.)



NONE