



ANNUAL STATEMENT
For the Year Ended December 31, 2022
OF THE CONDITION AND AFFAIRS OF THE
WESTERN AGRICULTURAL INSURANCE COMPANY

NAIC Group Code 00513, 00513 NAIC Company Code 27871 Employer's ID Number 86-0259779
Organized under the Laws of Iowa, State of Domicile or Port of Entry Iowa
Country of Domicile United States
Incorporated/Organized 10/15/1971 Commenced Business 01/01/1972
Statutory Home Office 5400 University Avenue, West Des Moines, IA, US 50266-5997
Main Administrative Office 5400 University Avenue, West Des Moines, IA, US 50266-5997 515-225-5400
Mail Address 5400 University Avenue, West Des Moines, IA, US 50266-5997
Primary Location of Books and Records 5400 University Avenue, West Des Moines, IA, US 50266-5997 515-225-5400
Internet Web Site Address www.fbfs.com
Statutory Statement Contact Connie Teresa Dresen 515-225-5400
connie.dresen@FBLFinancial.com (E-Mail Address) 515-226-6966 (Fax Number)

OFFICERS

Table with 4 columns: Name, Title, Name, Title. Officers include DANIEL DAVID PITCHER (Chief Executive Officer), DONALD JOSEPH SEIBEL (Chief Financial Officer, Treasurer), MARTIN JOSEPH SCHWAGER (Sr. V.P. & Secretary).

OTHER OFFICERS

Table with 4 columns: Name, Title, Name, Title. Other officers include LORI KAY GEADELMANN (Vice President & Assistant Secretary), JEFFREY ARNOLD WHITEHEAD (Chief Investment Officer), JAY WILLIAM SEIBOLDT (Chief Operating Officer-Property Casualty), KELLI ANN EDDY (Vice President-Property Casualty), RONALD LEE MEAD (Vice President-Sales & Distribution), DANIEL MARVIN KOSTER (Vice President-Marketing & Agency Services), SANJEEV KUMAR SINGH (Chief Information Officer).

DIRECTORS OR TRUSTEES

Table with 4 columns: Name, Name, Name, Name. Directors/Trustees include WESLEY KIM AUSTEN, RON BENNETT GIBSON, JEFFERY ALAN GROSSENBACHER, DONALD KENNETH KEMP, MARK ALLEN MCHARGUE, STEFANIE ANDREA SMALLHOUSE, SCOTT EVERETT VANDERWAL, BRENT EUGENE JOHNSON #, WILLIAM R. FRAZEE #, DANIEL ALLEN HENRY GLESSING #, STEVEN BRADLEY MCCLLOUD #.

State of Iowa
County of Polk

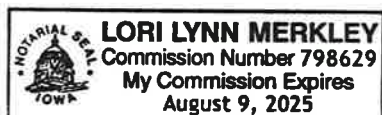
The officers of this reporting entity, being duly sworn, each depose and say that they are the described officers of said reporting entity, and that on the reporting period stated above, all of the herein described assets were the absolute property of the said reporting entity, free and clear from any 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.

Signatures of DANIEL DAVID PITCHER (Chief Executive Officer), DONALD JOSEPH SEIBEL (Chief Financial Officer, Treasurer), and CONNIE TERESA DRESEN (Accounting Vice President).

Subscribed and sworn to before me this 7th day of February, 2023

- a. Is this an original filing? Yes [X] No []
b. If no:
1. State the amendment number
2. Date filed
3. Number of pages attached

Signature of Lori Lynn Merkley, Accounting Manager, August 9, 2025



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL 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)..... | 3,017,840 | | 3,017,840 | 4,022,170 |
| 2. Stocks (Schedule D): | | | | |
| 2.1 Preferred stocks | | | | |
| 2.2 Common stocks | 2,958,896 | | 2,958,896 | 3,038,495 |
| 3. Mortgage loans on real estate (Schedule B): | | | | |
| 3.1 First liens | | | | |
| 3.2 Other than first liens | | | | |
| 4. Real estate (Schedule A): | | | | |
| 4.1 Properties occupied by the company (less \$ encumbrances)..... | | | | |
| 4.2 Properties held for the production of income (less \$ encumbrances) | | | | |
| 4.3 Properties held for sale (less \$ encumbrances) | | | | |
| 5. Cash (\$ (1,436,244) , Schedule E-Part 1), cash equivalents (\$, Schedule E-Part 2) and short-term investments (\$, Schedule DA)..... | (1,436,244) | | (1,436,244) | (1,902,668) |
| 6. Contract loans (including \$ premium notes)..... | | | | |
| 7. Derivatives (Schedule DB)..... | | | | |
| 8. Other invested assets (Schedule BA) | | | | |
| 9. Receivables for securities | 1,938 | | 1,938 | 1,515,000 |
| 10. Securities lending reinvested collateral assets (Schedule DL)..... | | | | |
| 11. Aggregate write-ins for invested assets | | | | |
| 12. Subtotals, cash and invested assets (Lines 1 to 11) | 4,542,430 | | 4,542,430 | 6,672,997 |
| 13. Title plants less \$ charged off (for Title insurers only)..... | | | | |
| 14. Investment income due and accrued | 4,449 | | 4,449 | 15,998 |
| 15. Premiums and considerations: | | | | |
| 15.1 Uncollected premiums and agents' balances in the course of collection | 366,704 | | 366,704 | 308,064 |
| 15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$ earned but unbilled premiums)..... | | | | |
| 15.3 Accrued retrospective premiums (\$) and contracts subject to redetermination (\$) | | | | |
| 16. Reinsurance: | | | | |
| 16.1 Amounts recoverable from reinsurers | 1,610,852 | | 1,610,852 | 1,357,597 |
| 16.2 Funds held by or deposited with reinsured companies | 40,072 | | 40,072 | 40,243 |
| 16.3 Other amounts receivable under reinsurance contracts | 212,057 | | 212,057 | 259,684 |
| 17. Amounts receivable relating to uninsured plans | | | | |
| 18.1 Current federal and foreign income tax recoverable and interest thereon | | | | 6,081 |
| 18.2 Net deferred tax asset..... | | | | |
| 19. Guaranty funds receivable or on deposit | 9,806 | | 9,806 | 29,374 |
| 20. Electronic data processing equipment and software..... | | | | |
| 21. Furniture and equipment, including health care delivery assets (\$) | | | | |
| 22. Net adjustment in assets and liabilities due to foreign exchange rates | | | | |
| 23. Receivables from parent, subsidiaries and affiliates | 8,318,511 | | 8,318,511 | 7,010,216 |
| 24. Health care (\$) and other amounts receivable..... | | | | |
| 25. Aggregate write-ins for other-than-invested assets | 434,279 | 16,250 | 418,029 | |
| 26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)..... | 15,539,160 | 16,250 | 15,522,910 | 15,700,254 |
| 27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts..... | | | | |
| 28. Total (Lines 26 and 27) | 15,539,160 | 16,250 | 15,522,910 | 15,700,254 |
| DETAILS OF WRITE-INS | | | | |
| 1101. | | | | |
| 1102. | | | | |
| 1103. | | | | |
| 1198. Summary of remaining write-ins for Line 11 from overflow page | | | | |
| 1199. Totals (Lines 1101 through 1103 plus 1198) (Line 11 above) | | | | |
| 2501. Other Assets..... | 434,279 | 16,250 | 418,029 | |
| 2502. | | | | |
| 2503. | | | | |
| 2598. Summary of remaining write-ins for Line 25 from overflow page | | | | |
| 2599. Totals (Lines 2501 through 2503 plus 2598) (Line 25 above) | 434,279 | 16,250 | 418,029 | |

LIABILITIES, SURPLUS AND OTHER FUNDS

| | 1 Current Year | 2 Prior Year |
|---|-------------------|-----------------|
| 1. Losses (Part 2A, Line 35, Column 8) | | |
| 2. Reinsurance payable on paid losses and loss adjustment expenses (Schedule F, Part 1, Column 6) | 90,449 | 114,850 |
| 3. Loss adjustment expenses (Part 2A, Line 35, Column 9) | | |
| 4. Commissions payable, contingent commissions and other similar charges | | |
| 5. Other expenses (excluding taxes, licenses and fees) | 774 | 2,266 |
| 6. Taxes, licenses and fees (excluding federal and foreign income taxes) | 59,755 | 56,276 |
| 7.1 Current federal and foreign income taxes (including \$ on realized capital gains (losses)) | 251,717 | |
| 7.2 Net deferred tax liability | 1,064,796 | 1,329,816 |
| 8. Borrowed money \$ and interest thereon \$ | | |
| 9. Unearned premiums (Part 1A, Line 38, Column 5) (after deducting unearned premiums for ceded reinsurance of \$150,833,756 and including warranty reserves of \$ and accrued accident and health experience rating refunds including \$ for medical loss ratio rebate per the Public Health Service Act) | | |
| 10. Advance premium | | |
| 11. Dividends declared and unpaid: | | |
| 11.1 Stockholders | | |
| 11.2 Policyholders | | |
| 12. Ceded reinsurance premiums payable (net of ceding commissions) | 3,279,397 | 3,576,657 |
| 13. Funds held by company under reinsurance treaties (Schedule F, Part 3, Column 20) | 104,000 | 123,000 |
| 14. Amounts withheld or retained by company for account of others | | |
| 15. Remittances and items not allocated | 476,343 | 240,681 |
| 16. Provision for reinsurance (including \$ certified) (Schedule F, Part 3, Column 78) | | |
| 17. Net adjustments in assets and liabilities due to foreign exchange rates | | |
| 18. Drafts outstanding | | |
| 19. Payable to parent, subsidiaries and affiliates | 1,125 | |
| 20. Derivatives | | |
| 21. Payable for securities | | |
| 22. Payable for securities lending | | |
| 23. Liability for amounts held under uninsured plans | | |
| 24. Capital notes \$ and interest thereon \$ | | |
| 25. Aggregate write-ins for liabilities | 201,574 | 213,704 |
| 26. Total liabilities excluding protected cell liabilities (Lines 1 through 25) | 5,529,930 | 5,657,250 |
| 27. Protected cell liabilities | | |
| 28. Total liabilities (Lines 26 and 27) | 5,529,930 | 5,657,250 |
| 29. Aggregate write-ins for special surplus funds | | |
| 30. Common capital stock | 2,808,650 | 2,808,650 |
| 31. Preferred capital stock | | |
| 32. Aggregate write-ins for other-than-special surplus funds | | |
| 33. Surplus notes | | |
| 34. Gross paid in and contributed surplus | 6,184,704 | 6,184,704 |
| 35. Unassigned funds (surplus) | 999,626 | 1,049,650 |
| 36. Less treasury stock, at cost: | | |
| 36.1 shares common (value included in Line 30 \$) | | |
| 36.2 shares preferred (value included in Line 31 \$) | | |
| 37. Surplus as regards policyholders (Lines 29 to 35, less 36) (Page 4, Line 39) | 9,992,980 | 10,043,004 |
| 38. Totals (Page 2, Line 28, Col. 3) | 15,522,910 | 15,700,254 |
| DETAILS OF WRITE-INS | | |
| 2501. Deferred Compensation | 201,574 | 195,704 |
| 2502. Other Liabilities | | 18,000 |
| 2503. | | |
| 2598. Summary of remaining write-ins for Line 25 from overflow page | | |
| 2599. Totals (Lines 2501 through 2503 plus 2598) (Line 25 above) | 201,574 | 213,704 |
| 2901. | | |
| 2902. | | |
| 2903. | | |
| 2998. Summary of remaining write-ins for Line 29 from overflow page | | |
| 2999. Totals (Lines 2901 through 2903 plus 2998) (Line 29 above) | | |
| 3201. | | |
| 3202. | | |
| 3203. | | |
| 3298. Summary of remaining write-ins for Line 32 from overflow page | | |
| 3299. Totals (Lines 3201 through 3203 plus 3298) (Line 32 above) | | |

STATEMENT OF INCOME

| | 1 Current Year | 2 Prior Year |
|---|-------------------|-----------------|
| UNDERWRITING INCOME | | |
| 1. Premiums earned (Part 1, Line 35, Column 4) | | |
| DEDUCTIONS: | | |
| 2. Losses incurred (Part 2, Line 35, Column 7) | | |
| 3. Loss adjustment expenses incurred (Part 3, Line 25, Column 1) | | |
| 4. Other underwriting expenses incurred (Part 3, Line 25, Column 2) | | |
| 5. Aggregate write-ins for underwriting deductions | | |
| 6. Total underwriting deductions (Lines 2 through 5) | | |
| 7. Net income of protected cells | | |
| 8. Net underwriting gain (loss) (Line 1 minus Line 6 plus Line 7) | | |
| INVESTMENT INCOME | | |
| 9. Net investment income earned (Exhibit of Net Investment Income, Line 17) | 32,637 | 53,604 |
| 10. Net realized capital gains (losses) less capital gains tax of \$ (Exhibit of Capital Gains (Losses))..... | | |
| 11. Net investment gain (loss) (Lines 9 + 10) | 32,637 | 53,604 |
| OTHER INCOME | | |
| 12. Net gain (loss) from agents' or premium balances charged off (amount recovered \$ amount charged off \$) | | |
| 13. Finance and service charges not included in premiums | | |
| 14. Aggregate write-ins for miscellaneous income | | |
| 15. Total other income (Lines 12 through 14) | | |
| 16. Net income before dividends to policyholders, after capital gains tax and before all other federal and foreign income taxes (Lines 8 + 11 + 15) | 32,637 | 53,604 |
| 17. Dividends to policyholders | | |
| 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) | 32,637 | 53,604 |
| 19. Federal and foreign income taxes incurred | 251,832 | 223,760 |
| 20. Net income (Line 18 minus Line 19) (to Line 22) | (219,195) | (170,156) |
| CAPITAL AND SURPLUS ACCOUNT | | |
| 21. Surplus as regards policyholders, December 31 prior year (Page 4, Line 39, Column 2) | 10,043,004 | 7,001,983 |
| 22. Net income (from Line 20) | (219,195) | (170,156) |
| 23. Net transfers (to) from Protected Cell accounts | | |
| 24. Change in net unrealized capital gains or (losses) less capital gains tax of \$ (16,716) | (62,883) | 283,578 |
| 25. Change in net unrealized foreign exchange capital gain (loss) | | |
| 26. Change in net deferred income tax | 248,304 | 209,472 |
| 27. Change in nonadmitted assets (Exhibit of Nonadmitted Assets, Line 28, Col. 3) | (16,250) | 38,592 |
| 28. Change in provision for reinsurance (Page 3, Line 16, Column 2 minus Column 1) | | |
| 29. Change in surplus notes | | |
| 30. Surplus (contributed to) withdrawn from protected cells | | |
| 31. Cumulative effect of changes in accounting principles | | |
| 32. Capital changes: | | |
| 32.1 Paid in | | |
| 32.2 Transferred from surplus (Stock Dividend) | | |
| 32.3 Transferred to surplus | | |
| 33. Surplus adjustments: | | |
| 33.1 Paid in | | 2,679,535 |
| 33.2 Transferred to capital (Stock Dividend) | | |
| 33.3 Transferred from capital | | |
| 34. Net remittances from or (to) Home Office | | |
| 35. Dividends to stockholders | | |
| 36. Change in treasury stock (Page 3, Lines 36.1 and 36.2, Column 2 minus Column 1) | | |
| 37. Aggregate write-ins for gains and losses in surplus | | |
| 38. Change in surplus as regards policyholders for the year (Lines 22 through 37) | (50,024) | 3,041,021 |
| 39. Surplus as regards policyholders, December 31 current year (Line 21 plus Line 38) (Page 3, Line 37) | 9,992,980 | 10,043,004 |
| DETAILS OF WRITE-INS | | |
| 0501. | | |
| 0502. | | |
| 0503. | | |
| 0598. Summary of remaining write-ins for Line 5 from overflow page | | |
| 0599. Totals (Lines 0501 through 0503 plus 0598) (Line 5 above) | | |
| 1401. | | |
| 1402. | | |
| 1403. | | |
| 1498. Summary of remaining write-ins for Line 14 from overflow page | | |
| 1499. Totals (Lines 1401 through 1403 plus 1498) (Line 14 above) | | |
| 3701. | | |
| 3702. | | |
| 3703. | | |
| 3798. Summary of remaining write-ins for Line 37 from overflow page | | |
| 3799. Totals (Lines 3701 through 3703 plus 3798) (Line 37 above) | | |

CASH FLOW

| | 1 Current Year | 2 Prior Year |
|--|-------------------|-----------------|
| Cash from Operations | | |
| 1. Premiums collected net of reinsurance..... | (355,900) | 1,581,015 |
| 2. Net investment income..... | 48,503 | 59,111 |
| 3. Miscellaneous income..... | (20,309) | (128,520) |
| 4. Total (Lines 1 through 3)..... | (327,706) | 1,511,606 |
| 5. Benefit and loss related payments..... | (5,634) | (1,658,180) |
| 6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts..... | | |
| 7. Commissions, expenses paid and aggregate write-ins for deductions..... | 423,361 | (42,626) |
| 8. Dividends paid to policyholders..... | | |
| 9. Federal and foreign income taxes paid (recovered) net of \$ tax on capital gains (losses)..... | (5,966) | (3,853,753) |
| 10. Total (Lines 5 through 9)..... | 411,761 | (5,554,559) |
| 11. Net cash from operations (Line 4 minus Line 10)..... | (739,467) | 7,066,165 |
| Cash from Investments | | |
| 12. Proceeds from investments sold, matured or repaid: | | |
| 12.1 Bonds..... | 1,000,000 | 1,750,000 |
| 12.2 Stocks..... | | |
| 12.3 Mortgage loans..... | | |
| 12.4 Real estate..... | | |
| 12.5 Other invested assets..... | | |
| 12.6 Net gains or (losses) on cash, cash equivalents and short-term investments..... | | |
| 12.7 Miscellaneous proceeds..... | 1,513,062 | (1,500,000) |
| 12.8 Total investment proceeds (Lines 12.1 to 12.7)..... | 2,513,062 | 250,000 |
| 13. Cost of investments acquired (long-term only): | | |
| 13.1 Bonds..... | | 2,522,726 |
| 13.2 Stocks..... | | |
| 13.3 Mortgage loans..... | | |
| 13.4 Real estate..... | | |
| 13.5 Other invested assets..... | | |
| 13.6 Miscellaneous applications..... | | |
| 13.7 Total investments acquired (Lines 13.1 to 13.6)..... | | 2,522,726 |
| 14. Net increase (decrease) in contract loans and premium notes..... | | |
| 15. Net cash from investments (Line 12.8 minus Line 13.7 minus Line 14)..... | 2,513,062 | (2,272,726) |
| Cash from Financing and Miscellaneous Sources | | |
| 16. Cash provided (applied): | | |
| 16.1 Surplus notes, capital notes..... | | |
| 16.2 Capital and paid in surplus, less treasury stock..... | | |
| 16.3 Borrowed funds..... | | |
| 16.4 Net deposits on deposit-type contracts and other insurance liabilities..... | | |
| 16.5 Dividends to stockholders..... | | |
| 16.6 Other cash provided (applied)..... | (1,307,171) | (10,341,418) |
| 17. Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6)..... | (1,307,171) | (10,341,418) |
| 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)..... | 466,424 | (5,547,979) |
| 19. Cash, cash equivalents and short-term investments: | | |
| 19.1 Beginning of year..... | (1,902,668) | 3,645,311 |
| 19.2 End of year (Line 18 plus Line 19.1)..... | (1,436,244) | (1,902,668) |

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

| | | |
|--|--|-----------|
| 20.0001. Transfer of asset for capital contribution..... | | 2,679,535 |
| 20.0002. | | |
| 20.0003. | | |
| 20.0004. | | |

Part 1 - Premiums Earned

NONE

Part 1A - Recapitulation of All Premiums

NONE

UNDERWRITING AND INVESTMENT EXHIBIT

PART 1B - PREMIUMS WRITTEN

| Line of Business | Reinsurance Assumed | | | | | 6 Net Premiums Written Cols. 1+2+3-4-5 |
|---|--------------------------------|-------------------------|-----------------------------|-----------------------|---------------------------|---|
| | 1 Direct Business (a) | 2 From Affiliates | 3 From Non-Affiliates | 4 To Affiliates | 5 To Non-Affiliates | |
| 1. Fire | | | 72,250 | 72,250 | | |
| 2.1 Allied lines | 11,429 | | | 11,429 | | |
| 2.2 Multiple peril crop | 227,346,066 | | | | 227,346,066 | |
| 2.3 Federal flood | | | | | | |
| 2.4 Private crop | 14,256,173 | | | | 14,256,173 | |
| 2.5 Private flood | | | | | | |
| 3. Farmowners multiple peril | 25,776,918 | | | 23,558,431 | 2,218,487 | |
| 4. Homeowners multiple peril | 53,919,068 | | | 48,374,202 | 5,544,866 | |
| 5.1 Commercial multiple peril (non-liability portion) | 33,587,990 | | | 27,406,765 | 6,181,225 | |
| 5.2 Commercial multiple peril (liability portion) | 7,221,792 | | | 5,970,192 | 1,251,600 | |
| 6. Mortgage guaranty | | | | | | |
| 8. Ocean marine | | | | | | |
| 9. Inland marine | 1,217,012 | | | 1,150,392 | 66,620 | |
| 10. Financial guaranty | | | | | | |
| 11.1 Medical professional liability-occurrence | | | | | | |
| 11.2 Medical professional liability-claims-made | | | | | | |
| 12. Earthquake | | | | | | |
| 13.1 Comprehensive (hospital and medical) individual | | | | | | |
| 13.2 Comprehensive (hospital and medical) group | | | | | | |
| 14. Credit accident and health (group and individual) | | | | | | |
| 15.1 Vision only | | | | | | |
| 15.2 Dental only | | | | | | |
| 15.3 Disability income | | | | | | |
| 15.4 Medicare supplement | | | | | | |
| 15.5 Medicaid Title XIX | | | | | | |
| 15.6 Medicare Title XVIII | | | | | | |
| 15.7 Long-term care | | | | | | |
| 15.8 Federal employees health benefits plan | | | | | | |
| 15.9 Other health | | | | | | |
| 16. Workers' compensation | 20,875,584 | | 586,589 | 19,358,762 | 2,103,411 | |
| 17.1 Other liability-occurrence | 6,540,272 | | | 5,927,499 | 612,773 | |
| 17.2 Other liability-claims-made | | | | | | |
| 17.3 Excess workers' compensation | | | | | | |
| 18.1 Products liability-occurrence | | | | | | |
| 18.2 Products liability-claims-made | | | | | | |
| 19.1 Private passenger auto no-fault (personal injury protection) | 1,570,098 | | | 1,566,123 | 3,975 | |
| 19.2 Other private passenger auto liability | 30,458,602 | | 72,549 | 30,458,374 | 72,777 | |
| 19.3 Commercial auto no-fault (personal injury protection) | 127,611 | | | 127,265 | 346 | |
| 19.4 Other commercial auto liability | 5,812,339 | | | 5,798,332 | 14,007 | |
| 21.1 Private passenger auto physical | 33,505,261 | | | 31,929,837 | 1,575,424 | |
| 21.2 Commercial auto physical damage | 6,231,565 | | | 5,945,872 | 285,693 | |
| 22. Aircraft (all perils) | | | | | | |
| 23. Fidelity | | | | | | |
| 24. Surety | | | | | | |
| 26. Burglary and theft | | | | | | |
| 27. Boiler and machinery | | | | | | |
| 28. Credit | | | | | | |
| 29. International | | | | | | |
| 30. Warranty | | | | | | |
| 31. Reinsurance-nonproportional assumed property | XXX | | | | | |
| 32. Reinsurance-nonproportional assumed liability | XXX | | | | | |
| 33. Reinsurance-nonproportional assumed financial lines | XXX | | | | | |
| 34. Aggregate write-ins for other lines of business | | | | | | |
| 35. TOTALS | 468,457,780 | | 731,388 | 207,655,725 | 261,533,443 | |
| DETAILS OF WRITE-INS | | | | | | |
| 3401. | | | | | | |
| 3402. | | | | | | |
| 3403. | | | | | | |
| 3498. Sum. Of remaining write-ins for Line 34 from overflow page | | | | | | |
| 3499. Totals (Lines 3401 through 3403 plus 3498) (Line 34 above) | | | | | | |

(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 \$

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

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

UNDERWRITING AND INVESTMENT EXHIBIT

PART 2 - LOSSES PAID AND INCURRED

| Line of Business | Losses Paid Less Salvage | | | | 5 Net Losses Unpaid Current Year (Part 2A, Col. 8) | 6 Net Losses Unpaid Prior Year | 7 Losses Incurred Current Year (Cols. 4 + 5 - 6) | 8 Percentage of Losses Incurred (Col. 7, Part 2) to Premiums Earned (Col. 4, Part 1) |
|---|--------------------------|-----------------------------|-------------------------------|--|--|---|---|---|
| | 1 Direct Business | 2 Reinsurance Assumed | 3 Reinsurance Recovered | 4 Net Payments (Cols. 1 + 2 - 3) | | | | |
| 1. Fire | | 41,990 | 41,990 | | | | | |
| 2.1 Allied lines | 8,350 | | 8,350 | | | | | |
| 2.2 Multiple peril crop | 199,118,798 | | 199,118,798 | | | | | |
| 2.3 Federal flood | | | | | | | | |
| 2.4 Private crop | 7,224,681 | | 7,224,681 | | | | | |
| 2.5 Private flood | | | | | | | | |
| 3. Farmowners multiple peril | 15,783,681 | | 15,783,681 | | | | | |
| 4. Homeowners multiple peril | 41,843,683 | | 41,843,683 | | | | | |
| 5.1 Commercial multiple peril (non-liability portion) | 34,924,591 | | 34,924,591 | | | | | |
| 5.2 Commercial multiple peril (liability portion) | 2,869,266 | | 2,869,266 | | | | | |
| 6. Mortgage guaranty | | | | | | | | |
| 8. Ocean marine | | | | | | | | |
| 9. Inland marine | 547,434 | | 547,434 | | | | | |
| 10. Financial guaranty | | | | | | | | |
| 11.1 Medical professional liability-occurrence | | | | | | | | |
| 11.2 Medical professional liability-claims-made | | | | | | | | |
| 12. Earthquake | | | | | | | | |
| 13.1. Comprehensive (hospital and medical) individual | | | | | | | | |
| 13.2. Comprehensive (hospital and medical) group | | | | | | | | |
| 14. Credit accident and health (group and individual) | | | | | | | | |
| 15.1. Vision only | | | | | | | | |
| 15.2. Dental only | | | | | | | | |
| 15.3. Disability income | | | | | | | | |
| 15.4. Medicare supplement | | | | | | | | |
| 15.5. Medicaid Title XIX | | | | | | | | |
| 15.6. Medicare Title XVIII | | | | | | | | |
| 15.7. Long-term care | | | | | | | | |
| 15.8. Federal employees health benefits plan | | | | | | | | |
| 15.9. Other health | | | | | | | | |
| 16. Workers' compensation | 6,126,422 | 255,353 | 6,381,775 | | | | | |
| 17.1 Other liability-occurrence | 539,127 | | 539,127 | | | | | |
| 17.2 Other liability-claims-made | | | | | | | | |
| 17.3 Excess workers' compensation | | | | | | | | |
| 18.1 Products liability-occurrence | | | | | | | | |
| 18.2 Products liability-claims-made | | | | | | | | |
| 19.1 Private passenger auto no-fault (personal injury protection) | 779,142 | | 779,142 | | | | | |
| 19.2 Other private passenger auto liability | 21,856,794 | 48,573 | 21,905,367 | | | | | |
| 19.3 Commercial auto no-fault (personal injury protection) | 8,570 | | 8,570 | | | | | |
| 19.4 Other commercial auto liability | 1,185,109 | | 1,185,109 | | | | | |
| 21.1 Private passenger auto physical damage | 22,996,336 | | 22,996,336 | | | | | |
| 21.2 Commercial auto physical damage | 4,797,182 | | 4,797,182 | | | | | |
| 22. Aircraft (all perils) | | | | | | | | |
| 23. Fidelity | | | | | | | | |
| 24. Surety | | | | | | | | |
| 26. Burglary and theft | | | | | | | | |
| 27. Boiler and machinery | | | | | | | | |
| 28. Credit | | | | | | | | |
| 29. International | | | | | | | | |
| 30. Warranty | | | | | | | | |
| 31. Reinsurance-nonproportional assumed property | XXX | | | | | | | |
| 32. Reinsurance-nonproportional assumed liability | XXX | 417 | 417 | | | | | |
| 33. Reinsurance-nonproportional assumed financial lines | XXX | | | | | | | |
| 34. Aggregate write-ins for other lines of business | | | | | | | | |
| 35. TOTALS | 360,609,166 | 346,333 | 360,955,499 | | | | | |
| DETAILS OF WRITE-INS | | | | | | | | |
| 3401. | | | | | | | | |
| 3402. | | | | | | | | |
| 3403. | | | | | | | | |
| 3498. Sum. of remaining write-ins for Line 34 from overflow page | | | | | | | | |
| 3499. Totals (Lines 3401 through 3403 + 3498) (Line 34 above) | | | | | | | | |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

UNDERWRITING AND INVESTMENT EXHIBIT

PART 2A - UNPAID LOSSES AND LOSS ADJUSTMENT EXPENSES

| Line of Business | Reported Losses | | | 4 Net Losses Excl. Incurred But Not Reported (Cols. 1+2-3) | Incurred But Not Reported | | | 8 Net Losses Unpaid (Cols. 4+5+6-7) | 9 Net Unpaid Loss Adjustment Expenses |
|---|-----------------|-----------------------------|--|---|---------------------------|-----------------------------|---------------------------|--|--|
| | 1 Direct | 2 Reinsurance Assumed | 3 Deduct Reinsurance Recoverable | | 5 Direct | 6 Reinsurance Assumed | 7 Reinsurance Ceded | | |
| 1. Fire | | 12,423 | 12,423 | | | | | | |
| 2.1 Allied lines | | | | | | | | | |
| 2.2 Multiple peril crop | 45,826,209 | | 45,826,209 | | 6,571,102 | | 6,571,102 | | |
| 2.3 Federal flood | | | | | | | | | |
| 2.4 Private crop | 627,483 | | 627,483 | | | | | | |
| 2.5 Private flood | | | | | | | | | |
| 3. Farmowners multiple peril | 5,055,580 | | 5,055,580 | | 3,238,000 | | 3,238,000 | | |
| 4. Homeowners multiple peril | 5,291,667 | | 5,291,667 | | 8,962,000 | | 8,962,000 | | |
| 5.1 Commercial multiple peril (non-liability portion) | 14,380,586 | | 14,380,586 | | 8,683,000 | | 8,683,000 | | |
| 5.2 Commercial multiple peril (liability portion) | 2,083,493 | | 2,083,493 | | 2,527,000 | | 2,527,000 | | |
| 6. Mortgage guaranty | | | | | | | | | |
| 8. Ocean marine | | | | | | | | | |
| 9. Inland marine | 5,000 | | 5,000 | | | | | | |
| 10. Financial guaranty | | | | | | | | | |
| 11.1 Medical professional liability-occurrence | | | | | | | | | |
| 11.2 Medical professional liability-claims-made | | | | | | | | | |
| 12. Earthquake | | | | | | | | | |
| 13.1 Comprehensive (hospital and medical) individual | | | | | | | | (a) | |
| 13.2 Comprehensive (hospital and medical) group | | | | | | | | (a) | |
| 14. Credit accident and health (group and individual) | | | | | | | | | |
| 15.1 Vision only | | | | | | | | (a) | |
| 15.2 Dental only | | | | | | | | (a) | |
| 15.3 Disability income | | | | | | | | (a) | |
| 15.4 Medicare supplement | | | | | | | | (a) | |
| 15.5 Medicaid Title XIX | | | | | | | | (a) | |
| 15.6 Medicare Title XVIII | | | | | | | | (a) | |
| 15.7 Long-term care | | | | | | | | (a) | |
| 15.8 Federal employees health benefits plan | | | | | | | | (a) | |
| 15.9 Other health | | | | | | | | (a) | |
| 16. Workers' compensation | 13,814,469 | 626,614 | 14,441,083 | | 9,748,000 | 407,590 | 10,155,590 | | |
| 17.1 Other liability-occurrence | 710,500 | | 710,500 | | 874,000 | | 874,000 | | |
| 17.2 Other liability-claims-made | | | | | | | | | |
| 17.3 Excess workers' compensation | | | | | | | | | |
| 18.1 Products liability-occurrence | | | | | | | | | |
| 18.2 Products liability-claims-made | | | | | | | | | |
| 19.1 Private passenger auto no-fault (personal injury protection) | 470,168 | | 470,168 | | 37,000 | | 37,000 | | |
| 19.2 Other private passenger auto liability | 15,002,670 | 92,672 | 15,095,342 | | 7,401,000 | 30,971 | 7,431,971 | | |
| 19.3 Commercial auto no-fault (personal injury protection) | (9,654) | | (9,654) | | 78,000 | | 78,000 | | |
| 19.4 Other commercial auto liability | 1,494,420 | | 1,494,420 | | 2,878,000 | | 2,878,000 | | |
| 21.1 Private passenger auto physical damage | 385,924 | | 385,924 | | 1,081,000 | | 1,081,000 | | |
| 21.2 Commercial auto physical damage | 212,612 | | 212,612 | | 184,000 | | 184,000 | | |
| 22. Aircraft (all perils) | | | | | | | | | |
| 23. Fidelity | | | | | | | | | |
| 24. Surety | | | | | | | | | |
| 26. Burglary and theft | | | | | | | | | |
| 27. Boiler and machinery | | | | | | | | | |
| 28. Credit | | | | | | | | | |
| 29. International | | | | | | | | | |
| 30. Warranty | | | | | | | | | |
| 31. Reinsurance-nonproportional assumed property | XXX | | | | XXX | | | | |
| 32. Reinsurance-nonproportional assumed liability | XXX | 12,375 | 12,375 | | XXX | 9,771 | 9,771 | | |
| 33. Reinsurance-nonproportional assumed financial lines | XXX | | | | XXX | | | | |
| 34. Aggregate write-ins for other lines of business | | | | | | | | | |
| 35. TOTALS | 105,351,127 | 744,084 | 106,095,211 | | 52,262,102 | 448,332 | 52,710,434 | | |
| DETAILS OF WRITE-INS | | | | | | | | | |
| 3401. | | | | | | | | | |
| 3402. | | | | | | | | | |
| 3403. | | | | | | | | | |
| 3498. Sum. of remaining write-ins for Line 34 from overflow page | | | | | | | | | |
| 3499. Totals (Lines 3401 through 3403 + 3498) (Line 34 above) | | | | | | | | | |

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

UNDERWRITING AND INVESTMENT EXHIBIT

PART 3 - EXPENSES

| | 1 Loss Adjustment Expenses | 2 Other Underwriting Expenses | 3 Investment Expenses | 4 Total |
|--|----------------------------------|-------------------------------------|-----------------------------|------------|
| 1. Claim adjustment services: | | | | |
| 1.1 Direct | 6,723,831 | | | 6,723,831 |
| 1.2 Reinsurance assumed | 3,495 | | | 3,495 |
| 1.3 Reinsurance ceded | 6,727,326 | | | 6,727,326 |
| 1.4 Net claim adjustment services (1.1 + 1.2 - 1.3) | | | | |
| 2. Commission and brokerage: | | | | |
| 2.1 Direct, excluding contingent | | 29,625,987 | | 29,625,987 |
| 2.2 Reinsurance assumed, excluding contingent | | 226,392 | | 226,392 |
| 2.3 Reinsurance ceded, excluding contingent | | 29,852,379 | | 29,852,379 |
| 2.4 Contingent-direct | | | | |
| 2.5 Contingent-reinsurance assumed | | | | |
| 2.6 Contingent-reinsurance ceded | | | | |
| 2.7 Policy and membership fees | | | | |
| 2.8 Net commission and brokerage (2.1 + 2.2 - 2.3 + 2.4 + 2.5 - 2.6 + 2.7) | | | | |
| 3. Allowances to manager and agents | | | | |
| 4. Advertising | | | | |
| 5. Boards, bureaus and associations | | | | |
| 6. Surveys and underwriting reports | | | | |
| 7. Audit of assureds' records | | | | |
| 8. Salary and related items: | | | | |
| 8.1 Salaries | | | | |
| 8.2 Payroll taxes | | | | |
| 9. Employee relations and welfare | | | | |
| 10. Insurance | | | | |
| 11. Directors' fees | | | | |
| 12. Travel and travel items | | | | |
| 13. Rent and rent items | | | | |
| 14. Equipment | | | | |
| 15. Cost or depreciation of EDP equipment and software | | | | |
| 16. Printing and stationery | | | | |
| 17. Postage, telephone and telegraph, exchange and express | | | 28 | 28 |
| 18. Legal and auditing | | | | |
| 19. Totals (Lines 3 to 18) | | | 28 | 28 |
| 20. Taxes, licenses and fees: | | | | |
| 20.1 State and local insurance taxes deducting guaranty association credits of \$ | | | | |
| 20.2 Insurance department licenses and fees | | | | |
| 20.3 Gross guaranty association assessments | | | | |
| 20.4 All other (excluding federal and foreign income and real estate) | | | | |
| 20.5 Total taxes, licenses and fees (20.1 + 20.2 + 20.3 + 20.4) | | | | |
| 21. Real estate expenses | | | | |
| 22. Real estate taxes | | | | |
| 23. Reimbursements by uninsured plans | | | | |
| 24. Aggregate write-ins for miscellaneous expenses | | | | |
| 25. Total expenses incurred | | | 28 (a) | 28 |
| 26. Less unpaid expenses-current year | | | 774 | 774 |
| 27. Add unpaid expenses-prior year | | | 786 | 786 |
| 28. Amounts receivable relating to uninsured plans, prior year | | | | |
| 29. Amounts receivable relating to uninsured plans, current year | | | | |
| 30. TOTAL EXPENSES PAID (Lines 25 - 26 + 27 - 28 + 29) | | | 40 | 40 |
| DETAILS OF WRITE-INS | | | | |
| 2401. | | | | |
| 2402. | | | | |
| 2403. | | | | |
| 2498. Summary of remaining write-ins for Line 24 from overflow page | | | | |
| 2499. Totals (Lines 2401 through 2403 plus 2498) (Line 24 above) | | | | |

(a) Includes management fees of \$ to affiliates and \$to non-affiliates.

EXHIBIT OF NET INVESTMENT INCOME

| | 1 Collected During Year | 2 Earned During Year |
|---|-------------------------------|----------------------------|
| 1. U.S. Government bonds | (a) 44,202 | 32,653 |
| 1.1 Bonds exempt from U.S. tax | (a) | |
| 1.2 Other bonds (unaffiliated) | (a) | |
| 1.3 Bonds of affiliates | (a) | |
| 2.1 Preferred stocks (unaffiliated) | (b) | |
| 2.11 Preferred stocks of affiliates | (b) | |
| 2.2 Common stocks (unaffiliated) | | |
| 2.21 Common stocks of affiliates | | |
| 3. Mortgage loans | (c) | |
| 4. Real estate | (d) | |
| 5. Contract loans | | |
| 6. Cash, cash equivalents and short-term investments | (e) 4 | 4 |
| 7. Derivative instruments | (f) | |
| 8. Other invested assets | | |
| 9. Aggregate write-ins for investment income | 8 | 8 |
| 10. Total gross investment income | 44,214 | 32,665 |
| 11. Investment expenses | | (g) 28 |
| 12. Investment taxes, licenses and fees, excluding federal income taxes | | (g) |
| 13. Interest expense | | (h) |
| 14. Depreciation on real estate and other invested assets | | (i) |
| 15. Aggregate write-ins for deductions from investment income | | |
| 16. Total deductions (Lines 11 through 15) | | 28 |
| 17. Net investment income (Line 10 minus Line 16) | | 32,637 |
| DETAILS OF WRITE-INS | | |
| 0901. MISCELLANEOUS | 8 | 8 |
| 0902. | | |
| 0903. | | |
| 0998. Summary of remaining write-ins for Line 9 from overflow page | | |
| 0999. Totals (Lines 0901 through 0903 plus 0998) (Line 9 above) | 8 | 8 |
| 1501. | | |
| 1502. | | |
| 1503. | | |
| 1598. Summary of remaining write-ins for Line 15 from overflow page | | |
| 1599. Totals (Lines 1501 through 1503 plus 1598) (Line 15 above) | | |

- (a) Includes \$ 100 accrual of discount less \$ 4,429 amortization of premium and less \$ paid for accrued interest on purchases.
- (b) Includes \$ accrual of discount less \$ amortization of premium and less \$ paid for accrued dividends on purchases.
- (c) Includes \$ accrual of discount less \$ amortization of premium and less \$ paid for accrued interest on purchases.
- (d) Includes \$ for company's occupancy of its own buildings; and excludes \$ interest on encumbrances.
- (e) Includes \$ accrual of discount less \$ amortization of premium and less \$ paid for accrued interest on purchases.
- (f) Includes \$ accrual of discount less \$ amortization of premium.
- (g) Includes \$ investment expenses and \$ investment taxes, licenses and fees, excluding federal income taxes, attributable to segregated and Separate Accounts.
- (h) Includes \$ interest on surplus notes and \$ interest on capital notes.
- (i) Includes \$ depreciation on real estate and \$ depreciation on other invested assets.

EXHIBIT OF CAPITAL GAINS (LOSSES)

| | 1 Realized Gain (Loss) On Sales or Maturity | 2 Other Realized Adjustments | 3 Total Realized Capital Gain (Loss) (Columns 1 + 2) | 4 Change in Unrealized Capital Gain (Loss) | 5 Change in Unrealized Foreign Exchange Capital Gain (Loss) |
|--|---|---------------------------------------|---|---|---|
| 1. U.S. Government bonds | | | | | |
| 1.1 Bonds exempt from U.S. tax | | | | | |
| 1.2 Other bonds (unaffiliated) | | | | | |
| 1.3 Bonds of affiliates | | | | | |
| 2.1 Preferred stocks (unaffiliated) | | | | | |
| 2.11 Preferred stocks of affiliates | | | | | |
| 2.2 Common stocks (unaffiliated) | | | | (79,599) | |
| 2.21 Common stocks of affiliates | | | | | |
| 3. Mortgage loans | | | | | |
| 4. Real estate | | | | | |
| 5. Contract loans | | | | | |
| 6. Cash, cash equivalents and short-term investments | | | | | |
| 7. Derivative instruments | | | | | |
| 8. Other invested assets | | | | | |
| 9. Aggregate write-ins for capital gains (losses) | | | | | |
| 10. Total capital gains (losses) | | | | (79,599) | |
| DETAILS OF WRITE-INS | | | | | |
| 0901. | | | | | |
| 0902. | | | | | |
| 0903. | | | | | |
| 0998. Summary of remaining write-ins for Line 9 from overflow page | | | | | |
| 0999. Totals (Lines 0901 through 0903 plus 0998) (Line 9 above) | | | | | |

EXHIBIT OF NONADMITTED 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)..... | | | |
| 2. Stocks (Schedule D): | | | |
| 2.1 Preferred stocks | | | |
| 2.2 Common stocks | | | |
| 3. Mortgage loans on real estate (Schedule B): | | | |
| 3.1 First liens | | | |
| 3.2 Other than first liens | | | |
| 4. Real estate (Schedule A): | | | |
| 4.1 Properties occupied by the company | | | |
| 4.2 Properties held for the production of income..... | | | |
| 4.3 Properties held for sale | | | |
| 5. Cash (Schedule E-Part 1), cash equivalents (Schedule E-Part 2) and short-term investments (Schedule DA)..... | | | |
| 6. Contract loans | | | |
| 7. Derivatives (Schedule DB)..... | | | |
| 8. Other invested assets (Schedule BA) | | | |
| 9. Receivables for securities | | | |
| 10. Securities lending reinvested collateral assets (Schedule DL)..... | | | |
| 11. Aggregate write-ins for invested assets | | | |
| 12. Subtotals, cash and invested assets (Lines 1 to 11) | | | |
| 13. Title plants (for Title insurers only)..... | | | |
| 14. Investment income due and accrued | | | |
| 15. Premiums and considerations: | | | |
| 15.1 Uncollected premiums and agents' balances in the course of collection..... | | | |
| 15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due..... | | | |
| 15.3 Accrued retrospective premiums and contracts subject to redetermination | | | |
| 16. Reinsurance: | | | |
| 16.1 Amounts recoverable from reinsurers | | | |
| 16.2 Funds held by or deposited with reinsured companies | | | |
| 16.3 Other amounts receivable under reinsurance contracts | | | |
| 17. Amounts receivable relating to uninsured plans | | | |
| 18.1 Current federal and foreign income tax recoverable and interest thereon | | | |
| 18.2 Net deferred tax asset..... | | | |
| 19. Guaranty funds receivable or on deposit | | | |
| 20. Electronic data processing equipment and software..... | | | |
| 21. Furniture and equipment, including health care delivery assets | | | |
| 22. Net adjustment in assets and liabilities due to foreign exchange rates | | | |
| 23. Receivables from parent, subsidiaries and affiliates | | | |
| 24. Health care and other amounts receivable..... | | | |
| 25. Aggregate write-ins for other-than-invested assets | 16,250 | | (16,250) |
| 26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)..... | 16,250 | | (16,250) |
| 27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts..... | | | |
| 28. Total (Lines 26 and 27) | 16,250 | | (16,250) |
| DETAILS OF WRITE-INS | | | |
| 1101. | | | |
| 1102. | | | |
| 1103. | | | |
| 1198. Summary of remaining write-ins for Line 11 from overflow page | | | |
| 1199. Totals (Lines 1101 through 1103 plus 1198) (Line 11 above) | | | |
| 2501. Other Assets..... | 16,250 | | (16,250) |
| 2502. | | | |
| 2503. | | | |
| 2598. Summary of remaining write-ins for Line 25 from overflow page | | | |
| 2599. Totals (Lines 2501 through 2503 plus 2598) (Line 25 above) | 16,250 | | (16,250) |

NOTES TO FINANCIAL STATEMENTS

1. Accounting Practices

- A. The accompanying financial statements of Western Agricultural Insurance Company (we or the Company) are presented on the basis of accounting practices prescribed or permitted by the Insurance Division, Department of Commerce, of the State of Iowa.

The National Association of Insurance Commissioners' (NAIC) Accounting Practices and Procedures manual has been adopted by the state of Iowa. The state has the right to prescribe practices that differ from those found in NAIC SAP. In addition, the Commissioner of Insurance has the right to permit other specific practices that deviate from prescribed practices.

A reconciliation of the Company's net income and surplus between NAIC SAP and practices prescribed or permitted by the State of Iowa is shown below.

| <u>NET INCOME</u> | SSAP # | F/S Page | F/S Line # | 2022 | 2021 |
|---|--------|----------|------------|---------------------|----------------------|
| (1) Western Agricultural Insurance Company state basis (Page 4, Line 20, Columns 1 & 2) | XXX | XXX | XXX | \$ (219,195) | \$ (170,156) |
| (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 | <u>\$ (219,195)</u> | <u>\$ (170,156)</u> |
| <u>SURPLUS</u> | | | | | |
| (5) Western Agricultural Insurance Company state basis (Page 3, Line 37, Columns 1 & 2) | XXX | XXX | XXX | \$ 9,992,980 | \$ 10,043,004 |
| (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 | <u>\$ 9,992,980</u> | <u>\$ 10,043,004</u> |

B. Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting practices prescribed or permitted by the Insurance Division, Department of Commerce, of the State of Iowa requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the statutory-basis financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

C. Accounting Policies

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 on a pro-rata basis over the terms of the policies and are stated net of reinsurance placed with other companies.

Expenses incurred in connection with acquiring new insurance business, including such acquisition costs as sales commissions, are charged to operations as incurred.

In addition, the Company uses the following accounting policies:

- (1) Short-term investments, cash and cash equivalents are stated at amortized cost.
- (2) Bonds not backed by other loans are stated at amortized cost using the effective interest method. NAIC 3-6 rated bonds not backed by other loans are stated at the lower of cost or fair value. We review for credit deterioration on an ongoing basis. If the review indicates a decline in market value that is deemed other than temporary, the Company will reduce the carrying value to fair value through a specific write down to realized capital losses.
- (3) Common stocks are stated at NAIC value or fair value.
- (4) The Company has no preferred stock.
- (5) The Company has no mortgage loans.
- (6) The Company does not own any loan-backed securities.
- (7) The Company does not hold investments in affiliated entities.
- (8) The Company has no ownership interest in joint ventures.
- (9) The Company has no derivative instruments.
- (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) The reserves for losses and loss adjustment expenses are determined using case-basis evaluations and statistical analysis and represent estimates of the ultimate net cost of all unpaid losses incurred through December 31 of each year. These reserves include estimates of future trends in claim severity, frequency and other factors that could vary as the losses are ultimately settled. Although considerable variability is inherent in such estimates, management believes that the reserves for losses and loss adjustment expenses are adequate. The estimates are continually reviewed and, as adjustments to these reserves become necessary, such adjustments are reflected in current operations. These reserves have been stated net of reinsurance recoverable from other companies and salvage and subrogation recoverable.
- (12) The Company has not modified its capitalization policy from the prior period.
- (13) The Company has no pharmaceutical rebate receivables.

D. Going Concern

Management's assessment of the relevant conditions as of the issue date of this report do not give rise to substantial doubt of the Company's ability to continue as a going concern.

2. Accounting Changes and Corrections of Errors

The Company had no accounting changes and corrections of errors during the two-year period ended December 31, 2022.

3. Business Combinations and Goodwill

- A. Statutory Purchase Method: The Company was not party to any business combinations under the statutory purchase method during the two-year period ended December 31, 2022.
- B. Statutory Merger: The Company was not party to any statutory merger during the two-year period ended December 31, 2022.
- C. Impairment Loss: No impairment losses were recognized in 2022 or 2021.

4. Discontinued Operations

The Company had no discontinued operations during the two-year period ended December 31, 2022.

5. Investments

- A. Mortgage Loans including Mezzanine Real Estate Loans: The Company had no mortgage loans outstanding during the two-year period ended December 31, 2022.
- B. Debt Restructuring: The Company was not involved in debt restructuring during the two-year period ended December 31, 2022.
- C. Reverse Mortgages: The Company has no reverse mortgages.
- D. Loan-Backed Securities
 - (1)-(5) The Company does not own any loan-backed securities.

ANNUAL STATEMENT AS OF DECEMBER 31, 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

- E. Dollar Repurchase Agreements: The Company has no repurchase agreements.
- F. Repurchase Agreements Transactions Accounted for as Secured Borrowing: None
- G. Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing: None
- H. Repurchase Agreements Transactions Accounted for as a Sale: None
- I. Reverse Repurchase Agreements Transactions Accounted for as a Sale: None
- J. Real Estate: The Company has no real estate.
- K. Low-income housing tax credits: The Company has no low-income housing tax credits.
- L. Restricted Assets:
 - (1) Restricted Assets (Including Pledged)

| Restricted Asset category | Gross (Admitted & Nonadmitted) Restricted | | | | | | | Current Year | | | | | |
|--|---|--|--|---|---------------------|-----------------------|----------------------------------|------------------------------|---------------------------------------|---|--|-----|-----|
| | Current Year | | | | | 6 | 7 | 8 | 9 | Percentage | | | |
| | 1 | 2 | 3 | 4 | 5 | | | | | 10 | 11 | | |
| | 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 plus3) | Total From Prior Year | Increase/ (Decrease) (5 minus 6) | Total Nonadmitted Restricted | Total Admitted Restricted (5 minus 8) | Gross Restricted (Admitted & Nonadmitted) to Total Assets (c) | Admitted Restricted to Total Admitted Assets (d) | | |
| 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 | — | — | — | — | — | — | — | — | — | — | — | — | — |
| j. On deposit with states | 2,767,958 | — | — | — | 2,767,958 | 2,749,829 | 18,129 | — | 2,767,958 | 17.8 | 17.8 | | |
| k. On deposit with other regulatory bodies | — | — | — | — | — | — | — | — | — | — | — | — | — |
| l. Pledged as collateral to FHLB (including assets backing funding agreements) | — | — | — | — | — | — | — | — | — | — | — | — | — |
| m. Pledged as collateral not captured in other categories | — | — | — | — | — | — | — | — | — | — | — | — | — |
| n. Other restricted assets | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Restricted assets | \$2,767,958 | \$ — | \$ — | \$ — | \$ 2,767,958 | \$ 2,749,829 | \$ 18,129 | \$ — | \$ 2,767,958 | 17.8 % | 17.8 % | | |

(2)-(4) The Company has none.

- M. The Company has no working capital finance investments.
- N. The Company has no offsetting and netting of assets and liabilities.
- O. The Company has no 5GI securities.
- P. The Company has no short sales.
- Q. The Company has no prepayment penalty and acceleration fees.

ANNUAL STATEMENT AS OF DECEMBER 31, 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

6. Joint Ventures, Partnerships and Limited Liability Companies

- A. The Company has no investment in joint ventures, partnerships or limited liability companies.
- B. The Company had no impairment write-downs during the two-year period ended December 31, 2022.

7. Investment Income

- A. Due and accrued income was excluded from surplus on the following basis:
Bonds and preferred stocks: All past due interest if deemed uncollectible is excluded from investment income. Interest more than 90 days overdue and deemed collectible is non-admitted.
- B. The total amount excluded was \$0.

8. Derivative Instruments

The Company has no investments in derivative instruments.

9. Income Taxes:

- A. The components of the net deferred tax asset/(liability) at December 31 are as follows:

| | 12/31/2022 | | | 12/31/2021 | | | Change | | |
|---|-----------------|----------------|---------------------------|-----------------|----------------|---------------------------|------------------------------|-----------------------------|---------------------------|
| | (1) Ordinary | (2) Capital | (3) (Col 1+2) Total | (4) Ordinary | (5) Capital | (6) (Col 4+5) Total | (7) (Col 1-4) Ordinary | (8) (Col 2-5) Capital | (9) (Col 7+8) Total |
| 1. | | | | | | | | | |
| a. Gross Deferred Tax Assets | \$ 45,744 | \$ 37,030 | \$ 82,774 | \$ 41,098 | \$ 20,314 | \$ 61,412 | \$ 4,646 | \$ 16,716 | \$ 21,362 |
| b. Statutory Valuation Allowance Adjustments | — | — | — | — | — | — | — | — | — |
| c. Adjusted Gross Deferred Tax Assets (1a-1b) | 45,744 | 37,030 | 82,774 | 41,098 | 20,314 | 61,412 | 4,646 | 16,716 | 21,362 |
| d. Deferred Tax Assets Non-admitted | — | — | — | — | — | — | — | — | — |
| e. Subtotal (Net Adjusted Gross Admitted Deferred Tax Assets) (1c-1d) | 45,744 | 37,030 | 82,774 | 41,098 | 20,314 | 61,412 | 4,646 | 16,716 | 21,362 |
| f. Deferred Tax Liabilities | 124,147 | 1,023,423 | 1,147,570 | 157,051 | 1,234,177 | 1,391,228 | (32,904) | (210,754) | (243,658) |
| g. Net Admitted Deferred Tax Assets (1e-1f) | \$ (78,403) | \$ (986,393) | \$ (1,064,796) | \$ (115,953) | \$ (1,213,863) | \$ (1,329,816) | \$ 37,550 | \$ 227,470 | \$ 265,020 |

| | 12/31/2022 | | | 12/31/2021 | | | Change | | |
|----|-----------------|----------------|---------------------------|-----------------|----------------|---------------------------|------------------------------|-----------------------------|---------------------------|
| | (1) Ordinary | (2) Capital | (3) (Col 1+2) Total | (4) Ordinary | (5) Capital | (6) (Col 4+5) Total | (7) (Col 1-4) Ordinary | (8) (Col 2-5) Capital | (9) (Col 7+8) Total |
| 2. | | | | | | | | | |

Admission Calculation Components:

SSAP No. 101

| | | | | | | | | | |
|---|-----------|-----------|--------------|-----------|-----------|--------------|----------|-----------|------------|
| a. Federal income taxes paid in prior years recoverable through loss carrybacks | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| 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 limitations. (The lessor of 2(b)1 and 2(b)2 below) | — | — | — | — | — | — | — | — | — |
| 1. Adjusted gross deferred tax assets expected to be realized following the balance sheet date | — | — | — | — | — | — | — | — | — |
| 2. Adjusted gross deferred tax assets allowed per limitation threshold | XXX | XXX | \$ 1,498,947 | XXX | XXX | \$ 1,506,451 | XXX | XXX | \$ (7,504) |
| 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 | 45,744 | 37,030 | 82,774 | 41,098 | 20,314 | 61,412 | 4,646 | 16,716 | 21,362 |
| d. Deferred tax assets admitted as the result of application of SSAP No. 101 (Total 2(a) + 2(b) + 2(c)) | \$ 45,744 | \$ 37,030 | \$ 82,774 | \$ 41,098 | \$ 20,314 | \$ 61,412 | \$ 4,646 | \$ 16,716 | \$ 21,362 |

| | 2022 | 2021 |
|----|------|------|
| 3. | | |

- a. Ratio percentage used to determine recovery period and threshold limitation amount. 583.86 % 536.25 %
- b. Amount of adjusted capital and surplus used to determine recovery period and threshold limitation in 2(b)2 above. \$ 9,992,980 \$ 10,043,004

| | 12/31/2022 | | 12/31/2021 | | Change | |
|----|-----------------|----------------|-----------------|----------------|------------------------------|-----------------------------|
| | (1) Ordinary | (2) Capital | (3) Ordinary | (4) Capital | (5) (Col 1-3) Ordinary | (6) (Col 2-4) Capital |
| 4. | | | | | | |

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(e) | \$ 45,744 | \$ 37,030 | \$ 41,098 | \$ 20,314 | \$ 4,646 | \$ 16,716 |
| 2. Percentage of Adjusted Gross DTAs by tax character attributable to the impact of tax planning strategies | — % | — % | — % | — % | — % | — % |
| 3. Net admitted adjusted gross DTAs amount from note 9A1(e) | 45,744 | 37,030 | 41,098 | 20,314 | 4,646 | 16,716 |
| 4. Percentage of net admitted adjusted gross DTAs by tax character admitted because of the impact of tax planning strategies. | — % | — % | — % | — % | — % | — % |

b. Does the Company's tax-planning strategies include the use of reinsurance?

Yes _____ No X

- B. The company has no temporary differences for which deferred tax liabilities were not established.

ANNUAL STATEMENT AS OF DECEMBER 31, 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

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

| | 12/31/2022 | 12/31/2021 | Change |
|--|----------------|----------------|--------------|
| 1. Current Income Tax: | | | |
| Federal tax expense (benefit) | \$ 251,722 | \$ 228,811 | \$ 22,911 |
| Foreign | — | — | — |
| Subtotal | 251,722 | 228,811 | 22,911 |
| Federal income tax on net capital gains | — | — | — |
| Utilization of capital loss carryforwards | — | — | — |
| Other | 110 | (5,051) | 5,161 |
| Federal and foreign income taxes incurred | 251,832 | 223,760 | 28,072 |
| 2. Deferred Tax Assets | | | |
| Ordinary: | | | |
| Employee Benefits | 42,331 | 41,098 | 1,233 |
| Other Assets | 3,413 | — | 3,413 |
| Other (including items <5% of total ordinary tax assets) | — | — | — |
| Subtotal | 45,744 | 41,098 | 4,646 |
| Statutory valuation allowance adjustment | — | — | — |
| Nonadmitted | — | — | — |
| Admitted ordinary deferred tax assets | 45,744 | 41,098 | 4,646 |
| Capital: | | | |
| Investments | 37,030 | 20,314 | 16,716 |
| Subtotal | 37,030 | 20,314 | 16,716 |
| Statutory valuation allowance adjustment | — | — | — |
| Nonadmitted | — | — | — |
| Admitted capital deferred tax assets | 37,030 | 20,314 | 16,716 |
| Admitted deferred tax assets | \$ 82,774 | \$ 61,412 | \$ 21,362 |
| 3. Deferred tax liabilities: | | | |
| Ordinary: | | | |
| Commissions | 24,365 | 24,365 | — |
| Transition liability for reserves | 97,723 | 130,297 | (32,574) |
| Other (including items < 5% of total ordinary tax liabilities) | 2,059 | 2,389 | (330) |
| Subtotal | 124,147 | 157,051 | (32,904) |
| Capital: | | | |
| Investments | 1,023,423 | 1,234,177 | (210,754) |
| Subtotal | 1,023,423 | 1,234,177 | (210,754) |
| Deferred tax liabilities | \$ 1,147,570 | \$ 1,391,228 | \$ (243,658) |
| 4. Net deferred tax assets/liabilities | \$ (1,064,796) | \$ (1,329,816) | \$ 265,020 |

D. The provision for statutory income taxes is different from that which would be obtained by applying the statutory federal income tax rate to income before income taxes. The significant items causing this difference are as follows:

| | Amount | Tax Effect | Effective Tax Rate |
|---|-------------|-------------|--------------------|
| Net income after capital gains/losses tax and before all other federal income taxes | \$ 32,637 | \$ 6,854 | |
| Tax expense (benefit) on capital gains/losses | — | — | |
| | 32,637 | 6,854 | 21.00 % |
| Deferred tax on surplus items | (95,849) | (20,128) | (61.68)% |
| Tax on other items | — | 86 | 0.26 % |
| Total | \$ (63,212) | \$ (13,188) | (40.42)% |
| Federal income tax incurred [expense (benefit)] | | \$ 251,832 | 771.61 % |
| Tax expense (benefit) on capital gains/losses | | — | — % |
| Deferred tax expense (benefit), excluding tax on unrealized gains / losses | | (248,304) | (760.81)% |
| Deferred tax expense (benefit) on unrealized gains / losses | | (16,716) | (51.22)% |
| Total statutory income taxes | | \$ (13,188) | (40.42)% |

E. (1) At December 31, 2022, the Company had no net operating loss carryforwards.

(2) The following is income tax expense for 2020, 2021 and 2022 that is available for recoupment in the event of future net losses:

| Year | Ordinary | Capital | Total |
|-------|----------|---------|---------|
| 2020 | — | — | \$ — |
| 2021 | 64,512 | 164,299 | 228,811 |
| 2022 | 52,639 | 199,083 | 251,722 |
| Total | 117,151 | 363,382 | 480,533 |

(3) At December 31, 2022, the Company had \$0 in deposits admitted under Section 6603 of the Internal Revenue Code.

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

Farm Bureau Property & Casualty Insurance Company
 Farm Bureau Mutual Holding Company
 Farm Bureau Multi-State Services, Inc.

- (1) The method of allocation between the companies is subject to written agreement, approved by the Board of Directors. Allocation is based upon separate return calculations with current credit provided for net losses utilized. Intercompany tax balances are settled annually. As a member of the consolidated tax group, the Company has joint and several liability for the tax liabilities of each member of the group should such member be unable to satisfy its obligations under the agreement.

G. The Company believes that the liability related to any federal or foreign tax loss contingencies will not change significantly in the next 12 months.

H. The Company is not subject to the Repatriation Transition tax.

I. At December 31, 2022, the Company had no AMT credit carryforwards.

The Inflation Reduction Act (the Act) was enacted on August 16th, 2022. The Act includes a corporate alternative minimum tax (CAMT) that will apply to corporate taxpayers with average "adjusted financial statement income" of \$1 billion or more, for tax years beginning after December 31, 2022. The company has determined that it does not expect to be subject to the CAMT. Accordingly, the company's financial statements for the current reporting period do not reflect any impact of the Act's enactment.

10. Information Concerning Parents, Subsidiaries and Affiliates

A., B. and C.

The Company had no material related party transactions requiring disclosure except as described below.

The Company and Farm Bureau Property & Casualty Insurance Company have entered into a Reciprocal Line of Credit Agreement. This agreement allows either company to borrow from the other in the form of a short term note not to exceed \$10 million with interest equal to the three-month LIBOR. No loans were outstanding at December 31, 2022 and 2021.

In March 2021, the Company received a capital contribution of \$2.7 million from its parent, Farm Bureau Property & Casualty Insurance Company.

D. At December 31, 2022, the Company reported \$8.3 million as amounts receivable from affiliates and \$0.001 million amounts payable to affiliates. These balances arise out of the ordinary course of business and generally are settled within 30 days.

E. The Company is party to several management or service contracts with affiliates, the expense associated with these agreements is immaterial for 2022 and 2021 due to the intercompany pooling agreement (see note 26).

F. The Company has made no material guarantees for the benefit of an affiliate.

G. Farm Bureau Property & Casualty Insurance Company (FBPCIC), a property-casualty insurer domiciled in the state of Iowa, owns 100% of the Company's outstanding common stock. The Company's Board of Directors is the same as that of FBPCIC, giving FBPCIC control of the Company.

H. The Company does not own any shares of an upstream intermediate or ultimate parent company.

I. The Company holds no investment in subsidiary, controlled or affiliated investments that exceed 10% of admitted assets.

J. The Company did not recognize any impairment write-downs for subsidiary, controlled or affiliated companies during the statement period.

K. The Company has no investments in a foreign insurance subsidiary.

L. The Company has no investment in a downstream noninsurance holding company.

M-O. The Company has no investments in SCA entities.

11. Debt

A. The Company has no capital notes or other debt outstanding.

B. The Company has no FHLB (Federal Home Loan Bank) agreements.

12. Retirement Plans, Deferred Compensation, Post-employment Benefits and Compensated Absences and Other Postretirement Benefit Plans

FBL Financial Group, Inc. sponsors or participates in multiple benefit plans, including a multiemployer defined benefit plan, a defined contribution plan and postretirement benefit plans. All employees are direct employees of FBL Financial Group, Inc. and related plan expenses are allocated to the Company and affiliates. The Company has no direct legal obligation for benefits under these plans. Also, the Company, incurred no expense in 2022 or 2021 due to its 0% pooling percentage (see note 26).

The multiemployer defined benefit plan is considered qualified under Internal Revenue Service regulations and covers substantially all employees of the group who were employed on January 1, 2013 having attained age 21 and one year of service. Benefits are based on years of service and employees' compensation. Pension cost of the plan is allocated between participants generally on a basis of time incurred by the respective employees for each employer. Such allocations are reviewed annually. Those participants who had not attained age 40 and ten years of service as of January 1, 2013 no longer accrue additional years of service in the plan. Supplemental pension benefits are provided to employees with salaries and/or pension benefits in excess of the qualified plan limits imposed by federal tax law, as well as benefits to former employees who accepted an early retirement program.

The 401(k) defined contribution plan covers substantially all employees of the group and includes matching contributions. Costs are allocated among the affiliates on a basis of time incurred by the respective employees for each company. New employees and current employees who had not attained age 40 and ten years of service as of January 1, 2013 and who are employed on December 31 are eligible to receive a discretionary company contribution.

13. Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations

(A) The Company has Class A voting common stock. There are 3,000,000 shares of authorized voting stock, with 1,404,325 shares issued and outstanding with a par value of \$2 per share.

(B) The Company has no preferred stock outstanding at December 31, 2022.

(C) The Company's ability to pay stockholder dividends is limited by law to earned surplus (statutory unassigned surplus) as of the date the dividend is paid, as determined in accordance with accounting practices prescribed by insurance regulatory authorities of the state of Iowa. In addition, under the Iowa Insurance Company Holding Act, a non-life insurer may not pay an "extraordinary" dividend without prior notice to and approval by the Iowa Insurance Commissioner. An "extraordinary" dividend is defined under the Iowa Insurance Holding Company Act as any dividend or distribution of cash or other property whose fair market value, together with that of other dividends or distributions made within the preceding 12 months, exceeds the greater of (i) 10% of policyholders' surplus (total statutory capital stock and statutory surplus) as of December 31 of the preceding year, or (ii) the statutory net income from operations of the insurer for the 12-month period ending December 31 of the preceding year. During 2022, \$999,298 is available for distribution without prior approval.

(D) The Company did not pay any common stock dividends in 2022 or 2021.

(E) Within the limitations of (C) above, there are no restrictions placed on the portion of Company profits that may be paid as ordinary dividends to stockholders.

(F) The Company has no restrictions on unassigned surplus.

(G) Not applicable because the Company is a stock property-casualty insurance company.

(H) The Company does not hold stock, including stock of affiliates, for special purposes.

(I) The Company has no special surplus funds.

(J) The portion of unassigned funds (surplus) represented or reduced by cumulative unrealized gains and losses, net of deferred taxes is \$0.2 million.

(K) The Company has issued no surplus notes.

(L)-(M) Not applicable because the Company has not had a quasi-reorganization.

14. Liabilities, Contingencies and Assessments

- A. Contingent Commitments: The Company has made no contingent commitments or guarantees.
- B. Assessments: From time to time, assessments are levied on the Company by guaranty associations in most states in which the Company is licensed. These assessments, which are accrued for, are to cover losses of policyholders of insolvent or rehabilitated companies. In some states, these assessments can be partially recovered through a reduction in future premium taxes.

The Company did not have undiscounted reserves in 2022 and \$0.02 million in 2021 to cover estimated future assessments on known insolvencies. We had assets totaling \$0.01 million in 2022 and \$0.03 million in 2021 representing estimated premium tax offsets on paid and future assessments.

| | |
|---|-----------|
| a. Assets recognized from paid and accrued premium tax offsets and policy surcharges prior year-end | \$ 29,374 |
| b. Decreases current year: | 21,909 |
| c. Increases current year: | 2,341 |
| d. Assets recognized from paid and accrued premium tax offsets and policy surcharges current year-end | \$ 9,806 |

The Company did not have any guaranty fund liabilities and assets related to assessments from insolvencies of entities that wrote long-term care contracts.

C. Gain Contingencies

The Company has not realized any gains on gain contingencies as of December 31, 2022, subsequent to that balance sheet date.

D. Claims related extra contractual obligation and bad faith losses stemming from lawsuits:

The Company paid the following amounts in the reporting period to settle claims relating to extra contractual obligations or bad faith claims stemming from lawsuits.

| | |
|--|-----------------------|
| Claims related ECO and bad faith losses paid during the reporting period | \$ <u>Direct</u> — |
|--|-----------------------|

Number of claims where amounts were paid to settle claims related to extra contractual obligations or bad faith claims resulting from lawsuits during the period.

| | | | | |
|--------------------|---------------------|----------------------|-----------------------|-----------------------------|
| (a) | (b) | (c) | (d) | (e) |
| <u>0-25 Claims</u> | <u>26-50 Claims</u> | <u>51-100 Claims</u> | <u>101-500 Claims</u> | <u>More than 500 Claims</u> |
| X | | | | |

Indicate whether claim count information is disclosed per claim or per claimant.

(f) Per Claim (g) Per Claimant

E. Product warranties: The Company does not have any product warranty liabilities

F. Joint and Several Liabilities: The Company has no joint or several liabilities accounted for under SSAP No. 5R.

G. All Other Contingencies: In the normal course of business, the Company may be involved in litigation where amounts are alleged that are substantially in excess of contractual policy benefits or certain other agreements. At December 31, 2022, management is not aware of any claims for which a material loss is reasonably possible.

15. Leases

- A. Lessee Leasing Arrangements: The Company does not have any material lease obligations.
- B. Lessor Leases: Leasing is not a significant part of the Company's business activities.

16. Information about Financial Instruments with Off-Balance Sheet Risk and Financial Instruments with Concentrations of Credit Risk

The Company has no financial instruments with off-balance sheet risk.

17. Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities

- A. The Company has not sold or transferred premiums receivable.
- B. The Company has not sold or transferred financial assets.
- C. The Company did not have any wash sales.

18. Gain or Loss to the Reporting Entity from Uninsured A&H Plans and the Uninsured Portion of Partially Insured Plans

The Company does not serve as administrator for any uninsured or partially insured A&H plans.

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

For the year ended December 31, 2022, Rain and Hail LLC, a managing general agency, offered 2022 and 2023 crop year Federal Multi-peril Crop Insurance (MPCI) and Federal Livestock Risk Protection Insurance and 2022 Crop Hail insurance.

| Name and Address of Managing General Agent or Third Party Administrator | FEIN Number | Exclusive Contract | Types of Business Written | Types of Authority Granted* | Total Gross Premiums Written/Produced |
|---|-------------|--------------------|--------------------------------|--|---|
| Rain and Hail LLC 9200 Northpark Drive Johnston, Iowa 50131 | 42-1454388 | No | MPCI Livestock Crop Hail | C, CA, B, P, U C, CA, B, P, U C, CA, B, P, U | 214,211,523 13,134,542 14,256,173 |

| | | |
|---|-------------------------|----------------------|
| * | Authority Code Listing: | |
| | C | - Claims Payment |
| | CA | - Claims Adjustment |
| | B | - Binding Authority |
| | P | - Premium Collection |
| | U | - Underwriting |

20. Fair Value Measurements

A. Fair Value Measurements

In the discussion that follows, we have ranked our financial instruments by the level of judgment used in the determination of the fair values. The levels are defined as follows:

- Level 1 - Fair values are based on unadjusted quoted prices in active markets for identical assets or liabilities.
- Level 2 - Fair values are based on inputs, other than quoted prices from active markets, that are observable for the asset or liability, either directly or indirectly.
- Level 3 - Fair values are based on significant unobservable inputs for the asset or liability.

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, a financial instrument's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Our assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment and considers factors specific to the financial instrument. From time to time there may be movements between levels as inputs become more or less observable, which may depend on several factors including the activity of the market for the specific security, the activity of the market for similar securities, the level of risk spreads and the source of the information from which we obtain the information.

The following methods and assumptions were used in estimating the fair value of our financial instruments:

Bonds:

Level 1 bonds consist of U.S. Treasury issues that are actively traded, allowing us to use current market prices as an estimate of their fair value.

Common stocks:

Level 3 common stocks include privately held stock for which no active market exists, and fair value estimates are based on the underlying equity of the private company financial statements.

Cash, cash equivalents and short-term:

Level 1 cash, cash equivalents and short-term are highly liquid instruments for which historical cost approximates fair value.

ANNUAL STATEMENT AS OF DECEMBER 31, 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

(1) Fair Value Measurements at Reporting Date

| Description for each class of asset or liability | December 31, 2022 | | | | |
|--|-------------------|-----------|-----------|-----------------------|-----------|
| | (Level 1) | (Level 2) | (Level 3) | Net Asset Value (NAV) | Total |
| (a) Assets at fair value | | | | | |
| Perpetual Preferred stock | | | | | |
| Industrial and Misc | \$ — | \$ — | \$ — | \$ — | \$ — |
| Parent, Subsidiaries and Affiliates | — | — | — | — | — |
| Total Perpetual and Preferred Stocks | — | — | — | — | — |
| Bonds | | | | | |
| U.S. Governments | — | — | — | — | — |
| Industrial and Misc | — | — | — | — | — |
| Hybrid Securities | — | — | — | — | — |
| Parent, Subsidiaries and Affiliates | — | — | — | — | — |
| Total Bonds | — | — | — | — | — |
| Common Stock | | | | | |
| Industrial and Misc | — | — | 2,958,896 | — | 2,958,896 |
| Parent, Subsidiaries and Affiliates | — | — | — | — | — |
| Total Common Stocks | — | — | 2,958,896 | — | 2,958,896 |
| Derivative assets | | | | | |
| Interest rate contracts | — | — | — | — | — |
| Foreign exchange contracts | — | — | — | — | — |
| Credit contracts | — | — | — | — | — |
| Commodity futures contracts | — | — | — | — | — |
| Commodity forward contracts | — | — | — | — | — |
| Total Derivatives | — | — | — | — | — |
| Separate account assets | — | — | — | — | — |
| Total assets at fair value/NAV | — | — | 2,958,896 | — | 2,958,896 |
| (b) Liabilities at fair value | | | | | |
| Derivatives liabilities | | | | | |
| Total liabilities at fair value | \$ — | \$ — | \$ — | \$ — | \$ — |

(2) Measurements in (Level 3) of the Fair Value Hierarchy

| Description | December 31, 2022 | | | | | | | | |
|------------------|---------------------------------|------------------------|--------------------------|---|--|-----------|-----------|-------|------------------------------|
| | Beginning Balance at 01/01/2022 | Transfers into Level 3 | Transfers out of Level 3 | Total gains and (losses) included in Net Income | Total gains and (losses) included in Surplus | Purchases | Issuances | Sales | Ending Balance at 12/31/2022 |
| a. Assets | | | | | | | | | |
| Common stocks | \$ 3,038,495 | \$ — | \$ — | \$ — | \$ (79,599) | \$ — | \$ — | \$ — | \$ 2,958,896 |
| Total Assets | \$ 3,038,495 | \$ — | \$ — | \$ — | \$ (79,599) | \$ — | \$ — | \$ — | \$ 2,958,896 |

(3) There were no transfers in or out of Level 3.

(4) Fair value is based on an exit price, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. As not all financial instruments are actively traded, various valuation methods may be used to estimate fair value. These methods rely on observable market data and where observable market data is not available, the best information available. Significant judgment may be required to interpret the data and select the assumptions used in the valuation estimates, particularly when observable market data is not available.

(5) The Company has no derivative assets or liabilities.

B. Other Fair Value Disclosures. None

C. Value of our Financial Instruments at Fair Value by Hierarchy Levels.

| | December 31, 2022 | | | | | | |
|---------------------------------------|----------------------|-----------------|--------------|---------|--------------|-----------------------|----------------------------------|
| | Aggregate Fair Value | Admitted Assets | Level 1 | Level 2 | Level 3 | Net Asset Value (NAV) | Not Practicable (Carrying Value) |
| Assets: | | | | | | | |
| Bonds | \$ 2,708,415 | \$ 3,017,840 | \$ 2,708,415 | \$ — | \$ — | \$ — | — |
| Common Stocks | \$ 2,958,896 | 2,958,896 | — | — | 2,958,896 | — | — |
| Cash, cash equivalents and short-term | (1,436,244) | (1,436,244) | (1,436,244) | — | — | — | — |
| Total | \$ 4,231,067 | \$ 4,540,492 | \$ 1,272,171 | \$ — | \$ 2,958,896 | \$ — | — |

D. Reasons Not Practicable to Estimate Fair Value. None

E. Investments measured using the NAV practical expedient. None

21. Other Items

A. Extraordinary Items: The Company recorded no extraordinary items during the two-year period ended December 31, 2022.

ANNUAL STATEMENT AS OF DECEMBER 31, 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

- B. Troubled Debt Restructuring: The Company was not a party to any troubled debt restructuring during the two-year period ended December 31, 2022.
- C. Other Disclosures: The Company has no additional disclosures during the two-year period ended December 31, 2022.
- D. Business Interruption Insurance Recoveries: The Company received no business interruption insurance recoveries during the two-year period ended December 31, 2022.
- E. State Transferable Tax Credits:
 1. Carrying Value of Transferable and Non-transferable State Tax Credits Gross of any Related Tax Liabilities and Total Unused Transferable and Non-transferable State Tax Credits by State and in Total:

| Description of State Transferable and Non-Transferable Tax Credit. | State | Carrying Value | Unused Amount |
|--|-------|----------------|---------------|
| Sugar Creek Housing Tax Credit | NE | 200,000 | 200,000 |
| Workforce Housing Tax Credit | IA | 218,029 | 218,029 |
| Total | | 418,029 | 418,029 |

2. Method of Estimating Utilization of Remaining Transferable and Non-transferable State Tax Credits: The company's 2022 premiums are sufficient to fully utilize the unused credits on the 2022 premium tax return.
3. The Company did not recognize any impairments on the carrying amount of transferable or non-transferable tax credits.
4. State Tax Credits Admitted and Nonadmitted

| | Total Admitted | Total Nonadmitted |
|---------------------|----------------|-------------------|
| a. Transferable | 418,029 | — |
| b. Non-transferable | — | — |

- F. Subprime Mortgage Related Risk Exposure:
 1. The Company has no subprime exposure risk
 2. The Company has no exposure through investments in directly held subprime mortgage loans.
 3. The Company has no direct exposure to subprime mortgage risk.
 4. The Company has no underwriting exposure to subprime mortgage risk through Mortgage Guaranty, Financial Guaranty, Directors and Officers liability or Errors and Omissions liability coverages.
- G. The Company does not have any insurance-linked securities.
- H. The Company does not have any Life Insurance where it is owner, beneficiary, or has other rights to control the policy.

22. Events Subsequent

Subsequent events have been considered through February 17, 2023 for the statutory statement dated December 31, 2022. There have been no Type I or Type II events subsequent to the close of the books and accounts for this statement that have a material effect on the financial condition of the Company.

23. Reinsurance

- A. Unsecured Reinsurance Recoverable: Unsecured recoverable for losses, paid and unpaid including IBNR, loss adjustment expenses and unearned premiums from individual reinsurers that exceed 3% of the Company's policyholder surplus are listed below. Also refer to Note 26, any unsecured recoverables with non-affiliated reinsurers that would result in a write-off would be subject to pooling with Farm Bureau Property & Casualty Insurance Company – with the Company retaining 0%.

| | FEIN | NAIC Group Code | Amount |
|---|------------|-----------------|----------------|
| Farm Bureau Property & Casualty Ins. Co. | 42-0331872 | 13773 | \$ 199,679,000 |
| Ace American Ins. Co. | 95-2371728 | 22667 | \$ 93,385,000 |
| American Agricultural Ins. Co. | 36-2661954 | 10103 | \$ 1,513,000 |
| Berkley Ins. Co. | 47-0574325 | 32603 | \$ 375,000 |
| Employers Mutual Ins. Co. | 42-0234980 | 21415 | \$ 416,000 |
| Factory Mutual Ins. Co. | 05-0316605 | 21482 | \$ 1,650,000 |
| Hartford Steam Boiler Inspection & Ins. Co. | 06-0384680 | 11452 | \$ 351,000 |
| Liberty Mutual Ins. Co. | 04-1543470 | 23043 | \$ 404,000 |
| Navigators Ins. Co. | 13-3138390 | 42307 | \$ 316,000 |
| Odyssey Reinsurance Co. | 47-0698507 | 23680 | \$ 349,000 |
| Partner Reins. Co. of the U.S. | 13-3031176 | 38636 | \$ 448,000 |
| Renaissance Reins. U.S. Inc. | 52-1952955 | 10357 | \$ 692,000 |
| Safety National Casualty Corp. | 43-0727872 | 15105 | \$ 1,756,000 |
| Swiss Reins. America Corp. | 13-1675535 | 25364 | \$ 1,191,000 |
| DaVinci Reins. Ltd. | AA-3194122 | 00000 | \$ 373,000 |
| Hannover Rueck SE | AA-1340125 | 00000 | \$ 540,000 |
| Validus Reins. Ltd. | AA-3190870 | 00000 | \$ 1,440,000 |
| Hiscox Ins. Co. | CR-3190875 | 00000 | \$ 1,292,000 |

- B. Reinsurance Recoverable in Dispute: The Company has no reinsurance recoverable in dispute.
- C. Reinsurance Assumed and Ceded: The maximum amount of return commission that would have been due if all of the Company's assumed and ceded reinsurance would have been canceled as of December 31, 2022, is as follows:

ANNUAL STATEMENT AS OF DECEMBER 31, 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

| | <u>Assumed Reinsurance</u> | | <u>Ceded Reinsurance</u> | | <u>Net</u> | |
|------------|----------------------------|---------------|--------------------------|---------------|----------------|-----------------|
| | Premium | Commission | Premium | Commission | Premium | Commission |
| | <u>Reserve</u> | <u>Equity</u> | <u>Reserve</u> | <u>Equity</u> | <u>Reserve</u> | <u>Equity</u> |
| Affiliates | — | \$ — | 107,420,173 | \$ 29,239,771 | (107,420,173) | \$ (29,239,771) |
| All Other | 234,128 | 72,209 | 43,413,583 | 807,327 | (43,179,455) | (735,118) |
| TOTAL | 234,128 | 72,209 | 150,833,756 | 30,047,098 | (150,599,628) | (29,974,889) |

Direct Unearned Premium Reserve \$ 150,599,628

There were no additional or return commissions accrued as of December 31, 2022.

The Company has no risks that are covered by a protected cell as of December 31, 2022.

- D. Uncollectible Reinsurance: The Company did not write-off any uncollectible reinsurance during the year.
- E. Commutation of Ceded Reinsurance: The Company did not commute any material ceded reinsurance agreements during the year.
- F. Retroactive Reinsurance: The Company has evaluated its reinsurance contracts and determined that none are retroactive contracts.
- G. Reinsurance Accounted for as a Deposit: The Company has no reinsurance agreements accounted for as a deposit.
- H. Disclosures for the Transfer of Property and Casualty Run-off Agreements: The Company has not entered into any agreements that would qualify under SSAP No. 62R for P&C Run-off Accounting Treatment.
- I. Certified Reinsurer Downgraded or Status Subject to Revocation: The Company did not have any certified reinsurers for downgrade or subject to revocation.
- J. Reinsurance Agreements Qualifying for Reinsurance Aggregation: The Company has no reinsurance agreements qualifying for reinsurance aggregation.
- K. Reinsurance Credit: The Company does not write health business.

24. Retrospectively Rated Contracts and Contracts Subject to Redetermination
The Company has no direct retrospectively rated contracts or contracts subject to redetermination.

25. Change in Incurred Losses and Loss Adjustment Expenses
The Company does not have any provision for incurred losses and loss adjustment expenses as of December 31, 2022.

26. Intercompany Pooling Arrangements
The Company is a participant in an intercompany pooling agreement with an affiliated company. The pool participants and their respective percentage shares of the pooled business are as follows:

| <u>Pool Participant Companies</u> | <u>NAIC Co. Code</u> | <u>2022 - prior</u> |
|--|----------------------|---------------------|
| Farm Bureau Property & Casualty Insurance Company (Lead) | 13773 | 100 % |
| Western Agricultural Ins.Co. | 27871 | — % |

All premiums, losses and expenses are subject to the pooling agreement.

Pool participants have reinsurance ceded agreements for underlying property risks, occurrence and aggregate property catastrophe, liability and work comp excess of loss, umbrella excess and quota share, crop quota share and excess, and various other quota share coverages. All pool companies are named insureds on the reinsurance treaties except for the crop quota share and crop excess contracts. Cessions to nonaffiliated reinsurers occur prior to the cession of pooled business to the lead company. Each company has the contractual right of direct recovery from the non-affiliated reinsurers.

There are no discrepancies between entries for pooled business on the reinsurance schedules of the lead company and the corresponding entries on the reinsurance schedules of the other pool participants.

The provision for reinsurance is retained by the individual pool participant company whose cession to a non-affiliated reinsurer prior to the cession to the pool gave rise to the provision. Write-offs of any uncollectible reinsurance are shared by pool participant companies based on the applicable pool participation percentages.

- 27. Structured Settlements
 - A. The Company has no structured settlements.
 - B. The Company has not purchased annuities with aggregate values which equal or exceed 1% of the Company's policyholder surplus from any one life insurer.

28. Health Care Receivables
The Company has no health care receivables.

29. Participating Policies
The Company has not issued any participating contracts that are not property-casualty contracts.

- 30. Premium Deficiency
 - (1) Liability carried for premium deficiency reserves \$ -
 - (2) Date of the most recent evaluation of this liability December 31, 2022
 - (3) Was anticipated investment income utilized in the calculation? Yes (x) No ()

31. High Deductibles
The Company has issued no high deductible policies.

32. Discounting of Liabilities for Unpaid Losses or Unpaid Loss Adjustment Expenses
The Company does not discount liabilities for unpaid losses or unpaid loss adjustment expenses.

- 33. Asbestos/Environmental Reserves
 - 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 potential exposure arises from the issuance of general liability, farmowners and commercial package policies. Reported claim activity levels on direct business to-date is not material. However, the possible existence of these claims does give rise to uncertainty. Estimation of ultimate

ANNUAL STATEMENT AS OF DECEMBER 31, 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

liabilities for these claims is unusually difficult due to the extreme latency of claim activity, issues related to allocation of claim costs (including defense costs) across policy years and insurers, and the potential for coverage disputes with insured and other insurers (regarding allocation of such costs). Therefore, due to the above considerations and the sparseness of data, no estimations of case, IBNR or expense reserves have been made.

- B. The Company holds no reserves for unreported asbestos claims.
- C. The Company holds no reserves for allocated loss adjustment expenses on asbestos claims.
- 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 potential exposure arises from the issuance of general liability, farmowners and commercial package policies. Reported claim activity levels on direct business to-date is not material. However, the possible existence of these claims does give rise to uncertainty. Estimation of ultimate liabilities for these claims is unusually difficult due to the extreme latency of claim activity, issues related to allocation of claim costs (including defense costs) across policy years and insurers, and the potential for coverage disputes with insured and other insurers (regarding allocation of such costs). Therefore, due to the above considerations and the sparseness of data, no estimations of case, IBNR or expense reserves have been made.
- E. The Company holds no reserves for unreported environmental claims.
- F. The Company holds no reserves for allocated loss adjustment expenses on environmental claims.

34. Subscriber Savings Accounts

The Company is not a reciprocal insurance company and therefore has no subscriber savings accounts.

35. Multiple Peril Crop Insurance

The Company does not have a Multiple Peril Crop Insurance unearned premium reserve at December 31,2022. The Company had no loss expenses for expense payments associated with catastrophe coverage in 2022 or 2021. All the underwriting expense and loss adjusting expenses are recognized by the managing general agencies that administer this business.

36. Financial Guaranty Insurance

The Company does not market financial guaranty insurance.

**ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL 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? Yes No
If yes, complete Schedule Y, Parts 1, 1A, 2 and 3.
- 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 No N/A
- 1.3 State Regulating? Iowa.....
- 1.4 Is the reporting entity publicly traded or a member of a publicly traded group? Yes No
- 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
- 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.12/31/2021
- 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.12/31/2017
- 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).02/19/2019
- 3.4 By what department or departments? Iowa Department of Commerce - Insurance Division.....
- 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
- 3.6 Have all of the recommendations within the latest financial examination report been complied with? Yes No N/A
- 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? Yes No
4.12 renewals? Yes No
- 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? Yes No
4.22 renewals? Yes No
- 5.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? Yes No
If yes, complete and file the merger history data file with the NAIC.
- 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
- 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
- 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).

| 1 Nationality | 2 Type of Entity |
|------------------|---------------------|
| | |
| | |
| | |

- 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 No
- 8.2 If response to 8.1 is yes, please identify the name of the DIHC.
- 8.3 Is the company affiliated with one or more banks, thrifts or securities firms? Yes No
- 8.4 If response to 8.3 is yes, please provide 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 |
|----------------------------------|--------------------------------|----------|----------|-----------|----------|
| FBL Marketing Services, LLC..... | West Des Moines, Iowa..... | NO | NO | NO | YES |

- 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 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
9. What is the name and address of the independent certified public accountant or accounting firm retained to conduct the annual audit? Ernst & Young, LLC, Des Moines, Iowa.....
- 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
- 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 Yes No

**ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY
GENERAL INTERROGATORIES
PART 1 - COMMON INTERROGATORIES**

- allowed for in Section 18A of the Model Regulation, or substantially similar state law or regulation?
- 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 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?
Kevin Olsen, FCAS, Managing Actuary (employee of FBL Financial Group, Inc.), 5400 University Avenue, West Des Moines, Iowa 50266....
- 12.1 Does the reporting entity own any securities of a real estate holding company or otherwise hold real estate indirectly? Yes No
- 12.11 Name of real estate holding company
- 12.12 Number of parcels involved
- 12.13 Total book/adjusted carrying value \$.....
- 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?
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. Yes No
- 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
- 14.21 If the response to 14.2 is yes, provide information related to amendment(s).
Minor changes were made to the Code of Business Ethics and Conduct to reflect that FBL Financial Group, which provides management services to the company, is no longer publicly-traded.....
- 14.3 Have any provisions of the code of ethics been waived for any of the specified officers? Yes No
- 14.31 If the response to 14.3 is yes, provide the nature of any waiver(s).
- 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? Yes No
- 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.

| 1 American Bankers Association (ABA) Routing Number | 2 Issuing or Confirming Bank Name | 3 Circumstances That Can Trigger the Letter of Credit | 4 Amount |
|--|--------------------------------------|--|-------------|
| | | | |
| | | | |
| | | | |

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? Yes No
17. Does the reporting entity keep a complete permanent record of the proceedings of its board of directors and all subordinate committees thereof? Yes No
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 No

FINANCIAL

19. Has this statement been prepared using a basis of accounting other than Statutory Accounting Principles (e.g., Generally Accepted Accounting Principles)? Yes No
- 20.1 Total amount loaned during the year (inclusive of Separate Accounts, exclusive of policy loans):
- 20.11 To directors or other officers \$.....
- 20.12 To stockholders not officers \$.....
- 20.13 Trustees, supreme or grand (Fraternal only) \$.....
- 20.2 Total amount of loans outstanding at the end of year (inclusive of Separate Accounts, exclusive of policy loans):
- 20.21 To directors or other officers \$.....
- 20.22 To stockholders not officers \$.....
- 20.23 Trustees, supreme or grand (Fraternal only) \$.....
- 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? Yes No
- 21.2 If yes, state the amount thereof at December 31 of the current year:
- 21.21 Rented from others \$.....
- 21.22 Borrowed from others \$.....
- 21.23 Leased from others \$.....
- 21.24 Other \$.....
- 22.1 Does this statement include payments for assessments as described in the *Annual Statement Instructions* other than guaranty fund or guaranty association assessments? Yes No
- 22.2 If answer is yes:
- 22.21 Amount paid as losses or risk adjustment \$.....
- 22.22 Amount paid as expenses \$.....
- 22.23 Other amounts paid \$.....
- 23.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? Yes No
- 23.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount: \$.....8,317,715
- 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? Yes No
- 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.

| 1 Name of Third-Party | 2 Is the Third-Party Agent a Related Party (Yes/No) |
|--------------------------|--|
| | |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

| | |
|--------------------------|--|
| 1 Name of Third-Party | 2 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 []
- 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)
- 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. \$
- 25.05 For the reporting entity's securities lending program, report amount of collateral for other programs. \$
- 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 [] NA [X]
- 25.07 Does the reporting entity non-admit when the collateral received from the counterparty falls below 100%? Yes [] No [] NA [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 [] NA [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 \$
- 25.092 Total book adjusted/carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 \$
- 25.093 Total payable for securities lending reported on the liability page \$
- 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 24.1 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 \$
- 26.22 Subject to reverse repurchase agreements \$
- 26.23 Subject to dollar repurchase agreements \$
- 26.24 Subject to reverse dollar repurchase agreements \$
- 26.25 Placed under option agreements \$
- 26.26 Letter stock or securities restricted as to sale – excluding FHLB Capital Stock \$
- 26.27 FHLB Capital Stock \$
- 26.28 On deposit with states \$2,767,959
- 26.29 On deposit with other regulatory bodies \$
- 26.30 Pledged as collateral – excluding collateral pledged to an FHLB \$
- 26.31 Pledged as collateral to FHLB – including assets backing funding agreements \$
- 26.32 Other \$
- 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? If no, attach a description with this statement. Yes [] No [] N/A [X]
- 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: Yes [] No []
- 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.
- 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. \$
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 |
| Citibank..... | New York, NY..... |

- 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:

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

| 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. 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 |
|---------------------------------|------------------|
| Jeff Whitehead..... | |
| Mike Warmuth..... | |
| Mark Sandbul te..... | |

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 [] No [X]

30.2 If yes, complete the following schedule:

| 1 CUSIP # | 2 Name of Mutual Fund | 3 Book/Adjusted Carrying Value |
|---------------|--------------------------|-----------------------------------|
| 30.2001 | | |
| 30.2002 | | |
| 30.2003 | | |
| 30.2999 TOTAL | | |

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 |
|---|---|---|------------------------|
| | | | |
| | | | |

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 Statement (Admitted) Value | 2 Fair Value | 3 Excess of Statement over Fair Value (-), or Fair Value over Statement (+) |
|----------------------------|---------------------------------|-----------------|--|
| 31.1 Bonds..... | 3,017,840 | 2,708,415 | (309,425) |
| 31.2 Preferred Stocks..... | | | |
| 31.3 Totals | 3,017,840 | 2,708,415 | (309,425) |

31.4 Describe the sources or methods utilized in determining the fair values:

ICE Data Pricing and Reference.....

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 [] No [X]

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

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

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

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

(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 nonaffiliated 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?

- 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? Yes [] No [X]
- 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 Name of Cryptocurrency | 2 Immediately Converted to USD, Directly Held, or Both | 3 Accepted for Payment of Premiums |
|-----------------------------|--|--|
| | | |

OTHER

- 40.1 Amount of payments to trade associations, service organizations and statistical or rating bureaus, if any? \$
- 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 Name | 2 Amount Paid |
|-----------|------------------|
| | \$ |
| | \$ |
| | \$ |

- 41.1 Amount of payments for legal expenses, if any? \$
- 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 Name | 2 Amount Paid |
|-----------|------------------|
| | \$ |
| | \$ |
| | \$ |

- 42.1 Amount of payments for expenditures in connection with matters before legislative bodies, officers, or departments of government, if any? \$
- 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 Name | 2 Amount Paid |
|-----------|------------------|
| | \$ |
| | \$ |
| | \$ |

GENERAL INTERROGATORIES
PART 2 - PROPERTY & 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. \$
 1.3 What portion of Item (1.2) is not reported on the Medicare Supplement Insurance Experience Exhibit? \$

1.3.1 Reason for excluding

1.4 Indicate amount of earned premium attributable to Canadian and/or Other Alien not included in Item (1.2) above. \$
 1.5 Indicate total incurred claims on all Medicare Supplement insurance. \$

1.6 Individual policies:

Most current three years:

1.61 Total premium earned \$
 1.62 Total incurred claims \$
 1.63 Number of covered lives

All years prior to most current three years:

1.64 Total premium earned \$
 1.65 Total incurred claims \$
 1.66 Number of covered lives

1.7 Group policies:

Most current three years:

1.71 Total premium earned \$
 1.72 Total incurred claims \$
 1.73 Number of covered lives

All years prior to most current three years:

1.74 Total premium earned \$
 1.75 Total incurred claims \$
 1.76 Number of covered lives

2. Health Test:

| | | 1 | | 2 |
|-----|-------------------------|----------------|----------|-----------------|
| | | Current Year | | Prior Year |
| 2.1 | Premium Numerator | \$ | \$ | \$ |
| 2.2 | Premium Denominator | \$ | \$ | \$ |
| 2.3 | Premium Ratio (2.1/2.2) | | | |
| 2.4 | Reserve Numerator | \$ | \$ | \$ |
| 2.5 | Reserve Denominator | \$90,449 | \$ | \$114,850 |
| 2.6 | Reserve Ratio (2.4/2.5) | | | |

3.1 Did the reporting entity issue participating policies during the calendar year? Yes [] No [X]

3.2 If yes, provide the amount of premium written for participating and/or no-participating policies during the calendar year:

3.21 Participating policies..... \$
 3.22 Non-participating policies..... \$

4. For Mutual reporting entities and Reciprocal Exchanges only:

4.1 Does the reporting entity issue assessable policies?..... Yes [] No []
 4.2 Does the reporting entity issue non-assessable policies?..... Yes [] No []
 4.3 If assessable policies are issued, what is the extent of the contingent liability of the policyholders?..... %
 4.4 Total amount of assessments paid or ordered to be paid during the year on deposit notes or contingent premiums. \$

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

GENERAL INTERROGATORIES
PART 2 - PROPERTY & 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 contracts of \$39.0 million excess of \$1.0 million (no change in 2023) in Arizona, Iowa, Kansas, Nebraska, New Mexico, South Dakota and Utah. In Minnesota all losses reinsured excess of \$1.0 million (no change in 2023)
- 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 catastrophe exposure in all states is analyzed using the Verisk Touchstone and RMS RiskLink models to evaluate severity amounts at projected event frequencies. The analysis is used to purchase catastrophe reinsurance limit to the more conservative of the two models one-in-1000 year event.....
- 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 analysis is used to purchase catastrophe reinsurance limit to the more conservative of the two models one-in-1000 year event
- 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 [X] 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 unreinsured catastrophic loss
- 7.1 Has the 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 [X]
- 7.2 If yes, indicate the number of reinsurance contracts containing such provisions.....
- 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 [X]
- 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 [X]
- 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 [X]
- 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 [X]
- 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, Yes [] No [X]
 (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 Yes [] No [X]
 (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 [X]
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 [X] No [] N/A []

GENERAL INTERROGATORIES
PART 2 - PROPERTY & 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..... \$
 12.12 Unpaid underwriting expenses (including loss adjustment expenses)..... \$
- 12.2 Of the amount on Line 15.3, Page 2, state the amount that is secured by letters of credit, collateral and other funds?..... \$
- 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 From..... %
 12.42 To..... %
- 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 current year:
 12.61 Letters of Credit..... \$
 12.62 Collateral and other funds..... \$
- 13.1 Largest net aggregate amount insured in any one risk (excluding workers' compensation): \$
- 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 [] No [X]
- 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. 4
- 14.1 Is the reporting entity 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:
 Premiums are allocated on a pro-rata basis using the SMP of each of the Companies for each treaty. Additional premiums due under the catastrophe reinsurance treaty as a result of loss occurrences in excess of retention are allocated on a pro-rata basis using the SMP of each of the Companies.....
- 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 | \$ | \$ | \$ | \$ | \$ |
| 16.12 Products | \$ | \$ | \$ | \$ | \$ |
| 16.13 Automobile | \$ | \$ | \$ | \$ | \$ |
| 16.14 Other* | \$ | \$ | \$ | \$ | \$ |

* Disclose type of coverage:

GENERAL INTERROGATORIES
PART 2 - PROPERTY & CASUALTY INTERROGATORIES

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..... \$.....
- 17.12 Unfunded portion of Interrogatory 17.11..... \$.....
- 17.13 Paid losses and loss adjustment expenses portion of Interrogatory 17.11 \$.....
- 17.14 Case reserves portion of Interrogatory 17.11..... \$.....
- 17.15 Incurred but not reported portion of Interrogatory 17.11..... \$.....
- 17.16 Unearned premium portion of Interrogatory 17.11..... \$.....
- 17.17 Contingent commission portion of Interrogatory 17.11..... \$.....

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

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

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

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

19. Is the reporting entity licensed or chartered, registered, qualified, eligible or writing business in at least two states? Yes [X] 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 2022 OF THE WESTERN AGRICULTURAL 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 2022 | 2 2021 | 3 2020 | 4 2019 | 5 2018 |
|---|-------------|-------------|--------------|-------------|-------------|
| Gross Premiums Written (Page 8, Part 1B, Cols. 1, 2 & 3) | | | | | |
| 1. Liability lines (Lines 11, 16, 17, 18 & 19) | 66,043,644 | 59,072,783 | 39,768,296 | 80,975,275 | 77,184,047 |
| 2. Property lines (Lines 1, 2, 9, 12, 21 & 26) | 282,639,756 | 212,691,651 | 149,457,722 | 186,313,215 | 187,493,728 |
| 3. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27) | 120,505,768 | 101,876,149 | 62,777,989 | 142,676,401 | 137,301,329 |
| 4. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34) | | | | | |
| 5. Nonproportional reinsurance lines (Lines 31, 32 & 33) | | | | | |
| 6. Total (Line 35) | 469,189,168 | 373,640,583 | 252,004,007 | 409,964,891 | 401,979,104 |
| Net Premiums Written (Page 8, Part 1B, Col. 6) | | | | | |
| 7. Liability lines (Lines 11, 16, 17, 18, & 19) | | | (14,454,022) | 29,041,859 | 28,760,984 |
| 8. Property lines (Lines 1, 2, 9, 12, 21 & 26) | | | (12,472,705) | 28,356,549 | 27,293,704 |
| 9. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27) | | | (28,567,337) | 56,016,990 | 54,812,278 |
| 10. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34) | | | | | |
| 11. Nonproportional reinsurance lines (Lines 31, 32 & 33) | | | | | |
| 12. Total (Line 35) | | | (55,494,064) | 113,415,398 | 110,866,966 |
| Statement of Income (Page 4) | | | | | |
| 13. Net underwriting gain (loss) (Line 8) | | | 15,022,243 | 4,675,736 | 10,978,722 |
| 14. Net investment gain (loss) (Line 11) | 32,637 | 53,604 | 7,368,764 | 6,841,551 | 6,273,562 |
| 15. Total other income (Line 15) | | | | (56,151) | (113,715) |
| 16. Dividends to policyholders (Line 17) | | | | 691 | |
| 17. Federal and foreign income taxes incurred (Line 19) | 251,832 | 223,760 | (600,782) | 1,935,487 | 3,199,628 |
| 18. Net income (Line 20) | (219,195) | (170,156) | 22,991,789 | 9,524,958 | 13,938,941 |
| Balance Sheet Lines (Pages 2 and 3) | | | | | |
| 19. Total admitted assets excluding protected cell business (Page 2, Line 26, Col. 3) | 15,522,910 | 15,700,254 | 14,764,424 | 247,361,828 | 230,565,306 |
| 20. Premiums and considerations (Page 2, Col. 3) | | | | | |
| 20.1 In course of collection (Line 15.1) | 366,704 | 308,064 | 304,442 | 9,977,797 | 9,886,737 |
| 20.2 Deferred and not yet due (Line 15.2) | | | | 34,316,193 | 31,786,499 |
| 20.3 Accrued retrospective premiums (Line 15.3) | | | | | |
| 21. Total liabilities excluding protected cell business (Page 3, Line 26) | 5,529,930 | 5,657,250 | 7,762,441 | 112,077,389 | 105,266,182 |
| 22. Losses (Page 3, Line 1) | | | | 37,353,285 | 35,945,917 |
| 23. Loss adjustment expenses (Page 3, Line 3) | | | | 5,436,395 | 5,609,088 |
| 24. Unearned premiums (Page 3, Line 9) | | | | 55,494,064 | 54,526,475 |
| 25. Capital paid up (Page 3, Lines 30 & 31) | 2,808,650 | 2,808,650 | 2,808,650 | 7,021,625 | 7,021,625 |
| 26. Surplus as regards policyholders (Page 3, Line 37) | 9,992,980 | 10,043,004 | 7,001,983 | 135,284,439 | 125,299,124 |
| Cash Flow (Page 5) | | | | | |
| 27. Net cash from operations (Line 11) | (739,467) | 7,066,165 | (6,449,305) | 13,056,843 | 15,898,810 |
| Risk-Based Capital Analysis | | | | | |
| 28. Total adjusted capital | 9,992,980 | 10,043,004 | 7,001,983 | 135,429,886 | 125,428,390 |
| 29. Authorized control level risk-based capital | 1,711,530 | 1,872,830 | 1,562,533 | 7,128,882 | 7,303,006 |
| Percentage Distribution of Cash, Cash Equivalents and Invested Assets (Page 2, Col. 3)(Item divided by Page 2, Line 12, Col. 3) x 100.0 | | | | | |
| 30. Bonds (Line 1) | 66.4 | 60.3 | 47.0 | 92.1 | 90.0 |
| 31. Stocks (Lines 2.1 & 2.2) | 65.1 | 45.5 | | 6.8 | 6.8 |
| 32. Mortgage loans on real estate (Lines 3.1 and 3.2) | | | | | |
| 33. Real estate (Lines 4.1, 4.2 & 4.3) | | | | | |
| 34. Cash, cash equivalents and short-term investments (Line 5) | (31.6) | (28.5) | 52.7 | 1.1 | 3.2 |
| 35. Contract loans (Line 6) | | | | | |
| 36. Derivatives (Line 7) | | | | | |
| 37. Other invested assets (Line 8) | | | | | |
| 38. Receivables for securities (Line 9) | 0.0 | 22.7 | 0.2 | 0.0 | 0.0 |
| 39. Securities lending reinvested collateral assets (Line 10) | | | | | |
| 40. Aggregate write-ins for invested assets (Line 11) | | | | | |
| 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, (Sch. D, Summary, Line 12, Col. 1) | | | | | |
| 43. Affiliated preferred stocks (Sch. D, Summary, Line 18, Col. 1) | | | | | |
| 44. Affiliated common stocks (Sch. D, Summary, Line 24, Col. 1) | | | | 2,780,634 | 3,107,267 |
| 45. Affiliated short-term investments (subtotals included in Schedule DA Verification, Col. 5, Line 10) | | | | | |
| 46. Affiliated mortgage loans on real estate | | | | | |
| 47. All other affiliated | | | | | |
| 48. Total of above Lines 42 to 47 | | | | 2,780,634 | 3,107,267 |
| 49. Total Investment in parent included in Lines 42 to 47 above | | | | | |
| 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) | | | | 2.1 | 2.5 |

FIVE-YEAR HISTORICAL DATA

(Continued)

| | 1 2022 | 2 2021 | 3 2020 | 4 2019 | 5 2018 |
|--|-------------|-------------|---------------|-------------|-------------|
| Capital and Surplus Accounts (Page 4) | | | | | |
| 51. Net unrealized capital gains (losses) (Line 24) | (62,883) | 283,578 | (6,359,703) | 764,954 | (409,883) |
| 52. Dividends to stockholders (Line 35) | | | (138,329,986) | | |
| 53. Change in surplus as regards policyholders for the year (Line 38) | (50,024) | 3,041,021 | (128,282,456) | 9,985,315 | 13,381,547 |
| Gross Losses Paid (Page 9, Part 2, Cols. 1 & 2) | | | | | |
| 54. Liability lines (Lines 11, 16, 17, 18, & 19) | 30,799,090 | 29,977,184 | 50,381,462 | 40,877,314 | 37,238,136 |
| 55. Property lines (Lines 1, 2, 9, 12, 21 & 26) | 234,734,771 | 91,168,399 | 94,380,625 | 103,172,900 | 100,197,076 |
| 56. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27) | 95,421,221 | 65,394,986 | 85,425,622 | 91,822,387 | 77,456,031 |
| 57. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34) | | | | | |
| 58. Nonproportional reinsurance lines (Lines 31, 32 & 33) | 417 | 551 | 32,166 | 1,417 | (329) |
| 59. Total (Line 35) | 360,955,499 | 186,541,120 | 230,219,875 | 235,874,018 | 214,890,914 |
| Net Losses Paid (Page 9, Part 2, Col. 4) | | | | | |
| 60. Liability lines (Lines 11, 16, 17, 18, & 19) | | | 23,414,291 | 15,864,187 | 15,820,127 |
| 61. Property lines (Lines 1, 2, 9, 12, 21 & 26) | | | 2,109,062 | 20,198,249 | 15,917,237 |
| 62. Property and liability combined lines (Lines 3, 4, 5, 8, 22 & 27) | | | 11,798,644 | 32,396,272 | 26,321,400 |
| 63. All other lines (Lines 6, 10, 13, 14, 15, 23, 24, 28, 29, 30 & 34) | | | | | |
| 64. Nonproportional reinsurance lines (Lines 31, 32 & 33) | | | 31,288 | 1,417 | (329) |
| 65. Total (Line 35) | | | 37,353,285 | 68,460,125 | 58,058,435 |
| Operating Percentages (Page 4) (Item 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) | | | | 62.1 | 55.2 |
| 68. Loss expenses incurred (Line 3) | | | | 6.4 | 6.4 |
| 69. Other underwriting expenses incurred (Line 4) | | | | 27.3 | 28.4 |
| 70. Net underwriting gain (loss) (Line 8) | | | | 4.2 | 10.0 |
| 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) | | | 27.1 | 27.1 | 28.1 |
| 72. Losses and loss expenses incurred to premiums earned (Page 4, Lines 2 + 3 divided by Page 4, Line 1 x 100.0) | | | | 68.5 | 61.6 |
| 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) | | | (792.5) | 83.8 | 88.5 |
| 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) | | | | (3,141) | (1,620) |
| 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) | | | | (2.5) | (1.4) |
| Two Year Loss Development (\$000 omitted) | | | | | |
| 76. Development in estimated losses and loss expenses incurred 2 years before the current year and prior year (Schedule P, Part 2 - Summary, Line 12, Col. 12) | | | | (3,426) | (4,789) |
| 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) | | | | (3.1) | (4.6) |

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 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Alabama

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL (a) row showing 2,805 in the Taxes, Licenses and Fees column.

(a) Finance and service charges not included in Lines 1 to 35 \$
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products

..... and number of persons insured under indemnity only products

19.AL



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Arizona

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL (a) row.

DETAILS OF WRITE-INS
3401.
3402.
3403.
3498. Summary of remaining write-ins for Line 34 from overflow page
3499. Totals (Lines 3401 through 3403 Plus 3498) (Line 34 above)

19.AZ

(a) Finance and service charges not included in Lines 1 to 35 \$ 11,833
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products

and number of persons insured under indemnity only products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Arkansas

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL (a) row showing 1,325.

DETAILS OF WRITE-INS

Summary table for write-ins with rows 3401 through 3499, including a summary of remaining write-ins for Line 34 from overflow page and totals for lines 3401 through 3403 plus 3498.

(a) Finance and service charges not included in Lines 1 to 35 \$
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products

and number of persons insured under indemnity only products

19.AR



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Colorado

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL row.

(a) Finance and service charges not included in Lines 1 to 35 \$
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products

and number of persons insured under indemnity only products

19.CO



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Idaho

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL row and a DETAILS OF WRITE-INS section.

19.ID

(a) Finance and service charges not included in Lines 1 to 35 \$
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products

and number of persons insured under indemnity only products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Illinois

DURING THE YEAR 2022

NAIC Company Code 27871

Table with columns for Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid, Direct Unearned Premium Reserves, Direct Losses Paid, Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Includes sub-rows for various insurance types like Fire, Multiple Peril Crop, Federal Flood, etc.

19.1L

(a) Finance and service charges not included in Lines 1 to 35 \$
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products

and number of persons insured under indemnity only products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Indiana

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL row and a DETAILS OF WRITE-INS section.

19.IN

(a) Finance and service charges not included in Lines 1 to 35 \$ and number of persons insured under indemnity only products

(b) For health business on indicated lines report: Number of persons insured under PPO managed care products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Iowa

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL (a) row.

DETAILS OF WRITE-INS

Summary table for write-ins with rows 3401 through 3499, including a summary of remaining write-ins for Line 34 from overflow page and totals for lines 3401 through 3403 plus 3498.

(a) Finance and service charges not included in Lines 1 to 35 \$ 18,912
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products and number of persons insured under indemnity only products

19.1A



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Kansas

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc.

(a) Finance and service charges not included in Lines 1 to 35 \$ 17,800
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products and number of persons insured under indemnity only products

19.KS



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Michigan

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL (a) row.

19.MI

(a) Finance and service charges not included in Lines 1 to 35 \$
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products and number of persons insured under indemnity only products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Minnesota

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL row.

DETAILS OF WRITE-INS
3401.
3402.
3403.
3498. Summary of remaining write-ins for Line 34 from overflow page
3499. Totals (Lines 3401 through 3403 Plus 3498) (Line 34 above)

19.MN

(a) Finance and service charges not included in Lines 1 to 35 \$ 9,706
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products

and number of persons insured under indemnity only products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Missouri

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include Fire, Multiple Peril Crop, Federal Flood, Private Crop, Private Flood, Farmowners Multiple Peril, Homeowners Multiple Peril, Commercial Multiple Peril (Non-Liability Portion), Commercial Multiple Peril (Liability Portion), Mortgage Guaranty, Ocean Marine, Inland Marine, Financial Guaranty, Medical Professional Liability - Occurrence, Medical Professional Liability - Claims-Made, Earthquake, Comprehensive (hospital and medical) ind (b), Comprehensive (hospital and medical) group (b), Credit A & H (group and individual), Vision Only (b), Dental Only (b), Disability Income (b), Medicare Supplement (b), Medicaid Title XIX (b), Medicare Title XVIII (b), Long-Term Care (b), Federal Employees Health Benefits Plan (b), Other Health (b), Workers' Compensation, Other Liability-Occurrence, Other Liability-Claims-Made, Excess Workers' Compensation, Products liability-Occurrence, Products liability-Claims-Made, Private Passenger Auto No-Fault (Personal Injury Protection), Other Private Passenger Auto Liability, Commercial Auto No-Fault (Personal Injury Protection), Other Commercial Auto Liability, Private Passenger Auto Physical Damage, Commercial Auto Physical Damage, Aircraft (all perils), Fidelity, Surety, Burglary and theft, Boiler and Machinery, Credit, International, Warranty, Reins nonproportional assumed property, Reins nonproportional assumed liability, Reins nonproportional assumed financial lines, Aggregate write-ins for other lines of business, TOTAL (a). Includes a 'DETAILS OF WRITE-INS' section with rows 3401-3499.

19.MO

(a) Finance and service charges not included in Lines 1 to 35 \$ and number of persons insured under indemnity only products

(b) For health business on indicated lines report: Number of persons insured under PPO managed care products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Montana

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include Fire, Multiple Peril Crop, Federal Flood, Private Crop, Private Flood, Farmowners Multiple Peril, Homeowners Multiple Peril, Commercial Multiple Peril (Non-Liability Portion), Commercial Multiple Peril (Liability Portion), Mortgage Guaranty, Ocean Marine, Inland Marine, Financial Guaranty, Medical Professional Liability - Occurrence, Medical Professional Liability - Claims-Made, Earthquake, Comprehensive (hospital and medical) ind (b), Comprehensive (hospital and medical) group (b), Credit A & H (group and individual), Vision Only (b), Dental Only (b), Disability Income (b), Medicare Supplement (b), Medicaid Title XIX (b), Medicare Title XVIII (b), Long-Term Care (b), Federal Employees Health Benefits Plan (b), Other Health (b), Workers' Compensation, Other Liability-Occurrence, Other Liability-Claims-Made, Excess Workers' Compensation, Products liability-Occurrence, Products liability-Claims-Made, Private Passenger Auto No-Fault (Personal Injury Protection), Other Private Passenger Auto Liability, Commercial Auto No-Fault (Personal Injury Protection), Other Commercial Auto Liability, Private Passenger Auto Physical Damage, Commercial Auto Physical Damage, Aircraft (all perils), Fidelity, Surety, Burglary and theft, Boiler and Machinery, Credit, International, Warranty, Reins nonproportional assumed property, Reins nonproportional assumed liability, Reins nonproportional assumed financial lines, Aggregate write-ins for other lines of business, TOTAL (a). Includes a 'DETAILS OF WRITE-INS' section with lines 3401-3403 and 3498-3499.

19.MT

(a) Finance and service charges not included in Lines 1 to 35 \$ and number of persons insured under indemnity only products

(b) For health business on indicated lines report: Number of persons insured under PPO managed care products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Nebraska

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL row.

DETAILS OF WRITE-INS
3401.
3402.
3403.
3498. Summary of remaining write-ins for Line 34 from overflow page
3499. Totals (Lines 3401 through 3403 Plus 3498) (Line 34 above)

19.NE

(a) Finance and service charges not included in Lines 1 to 35 \$10,136
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products and number of persons insured under indemnity only products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Nevada

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL row.

19.NV

(a) Finance and service charges not included in Lines 1 to 35 \$
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products

and number of persons insured under indemnity only products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF New Mexico

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Gross Premiums, Dividends Paid, Direct Unearned Premium Reserves, Direct Losses Paid, Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include Fire, Multiple Peril Crop, Federal Flood, Private Crop, Farmowners Multiple Peril, Homeowners Multiple Peril, Commercial Multiple Peril, Mortgage Guaranty, Ocean Marine, Inland Marine, Financial Guaranty, Medical Professional Liability, Earthquake, Comprehensive (hospital and medical) ind (b), Credit A & H (group and individual), Vision Only (b), Dental Only (b), Disability Income (b), Medicare Supplement (b), Medicaid Title XIX (b), Medicare Title XVIII (b), Long-Term Care (b), Federal Employees Health Benefits Plan (b), Other Health (b), Workers' Compensation, Other Liability-Occurrence, Other Liability-Claims-Made, Excess Workers' Compensation, Products liability-Occurrence, Products liability-Claims-Made, Private Passenger Auto No-Fault (Personal Injury Protection), Other Private Passenger Auto Liability, Commercial Auto No-Fault (Personal Injury Protection), Other Commercial Auto Liability, Private Passenger Auto Physical Damage, Commercial Auto Physical Damage, Aircraft (all perils), Fidelity, Surety, Burglary and theft, Boiler and Machinery, Credit, International, Warranty, Reins nonproportional assumed property, Reins nonproportional assumed liability, Reins nonproportional assumed financial lines, Aggregate write-ins for other lines of business, TOTAL (a), and DETAILS OF WRITE-INS (3401-3403, 3498, 3499).

19.NM

(a) Finance and service charges not included in Lines 1 to 35 \$ 7,052
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products and number of persons insured under indemnity only products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF North Dakota

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include Fire, Allied Lines, Multiple Peril Crop, Federal Flood, Private Crop, Private Flood, Farmowners Multiple Peril, Homeowners Multiple Peril, Commercial Multiple Peril (Non-Liability Portion), Commercial Multiple Peril (Liability Portion), Mortgage Guaranty, Ocean Marine, Inland Marine, Financial Guaranty, Medical Professional Liability - Occurrence, Medical Professional Liability - Claims-Made, Earthquake, Comprehensive (hospital and medical) ind (b), Comprehensive (hospital and medical) group (b), Credit A & H (group and individual), Vision Only (b), Dental Only (b), Disability Income (b), Medicare Supplement (b), Medicaid Title XIX (b), Medicare Title XVIII (b), Long-Term Care (b), Federal Employees Health Benefits Plan (b), Other Health (b), Workers' Compensation, Other Liability-Occurrence, Other Liability-Claims-Made, Excess Workers' Compensation, Products liability-Occurrence, Products liability-Claims-Made, Private Passenger Auto No-Fault (Personal Injury Protection), Other Private Passenger Auto Liability, Commercial Auto No-Fault (Personal Injury Protection), Other Commercial Auto Liability, Private Passenger Auto Physical Damage, Commercial Auto Physical Damage, Aircraft (all perils), Fidelity, Surety, Burglary and theft, Boiler and Machinery, Credit, International, Warranty, Reins nonproportional assumed property, Reins nonproportional assumed liability, Reins nonproportional assumed financial lines, Aggregate write-ins for other lines of business, TOTAL (a). Includes a 'DETAILS OF WRITE-INS' section with rows 3401-3499.

19.ND

(a) Finance and service charges not included in Lines 1 to 35 \$

(b) For health business on indicated lines report: Number of persons insured under PPO managed care products and number of persons insured under indemnity only products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Ohio

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL row.

DETAILS OF WRITE-INS

Summary table for write-ins with rows 3401 through 3499, including a summary row for remaining write-ins and a totals row.

(a) Finance and service charges not included in Lines 1 to 35 \$
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products

and number of persons insured under indemnity only products

19.OH



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Oklahoma

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL row and a DETAILS OF WRITE-INS section.

19.0K

(a) Finance and service charges not included in Lines 1 to 35 \$ and number of persons insured under indemnity only products

(b) For health business on indicated lines report: Number of persons insured under PPO managed care products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF South Carolina

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance lines like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL (a) row.

DETAILS OF WRITE-INS

Summary table for write-ins with rows 3401 through 3499, including a summary of remaining write-ins for Line 34 from overflow page and totals for lines 3401 through 3403 plus 3498.

(a) Finance and service charges not included in Lines 1 to 35 \$ and number of persons insured under indemnity only products
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products

19.SC



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF South Dakota

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL (a) row.

(a) Finance and service charges not included in Lines 1 to 35 \$ 3,720

(b) For health business on indicated lines report: Number of persons insured under PPO managed care products and number of persons insured under indemnity only products

19.SD



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Tennessee

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, 1 Direct Premiums Written, 2 Direct Premiums Earned, 3 Dividends Paid or Credited to Policyholders on Direct Business, 4 Direct Unearned Premium Reserves, 5 Direct Losses Paid (deducting salvage), 6 Direct Losses Incurred, 7 Direct Losses Unpaid, 8 Direct Defense and Cost Containment Expense Paid, 9 Direct Defense and Cost Containment Expense Incurred, 10 Direct Defense and Cost Containment Expense Unpaid, 11 Commissions and Brokerage Expenses, 12 Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL (a) row showing 705 in column 12.

DETAILS OF WRITE-INS

Summary table for write-ins with rows 3401 through 3499. Row 3499 shows 'Totals (Lines 3401 through 3403 Plus 3498) (Line 34 above)'.

(a) Finance and service charges not included in Lines 1 to 35 \$ and number of persons insured under indemnity only products
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products

19.TN



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Texas

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL row and a DETAILS OF WRITE-INS section.

19.TX

(a) Finance and service charges not included in Lines 1 to 35 \$ and number of persons insured under indemnity only products

(b) For health business on indicated lines report: Number of persons insured under PPO managed care products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Utah

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL (a) row.

DETAILS OF WRITE-INS

Summary table for write-ins with rows 3401 through 3499, including a summary of remaining write-ins for Line 34 from overflow page and totals for lines 3401 through 3403 plus 3498.

(a) Finance and service charges not included in Lines 1 to 35 \$ 6,088
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products

and number of persons insured under indemnity only products

19.UT



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Virginia

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance lines like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL (a) row.

19.VA

(a) Finance and service charges not included in Lines 1 to 35 \$
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products and number of persons insured under indemnity only products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Wisconsin

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL row and a DETAILS OF WRITE-INS section.

19.W1

(a) Finance and service charges not included in Lines 1 to 35 \$

(b) For health business on indicated lines report: Number of persons insured under PPO managed care products and number of persons insured under indemnity only products



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Wyoming

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include various insurance categories like Fire, Multiple Peril Crop, Federal Flood, etc., ending with a TOTAL row.

(a) Finance and service charges not included in Lines 1 to 35 \$
(b) For health business on indicated lines report: Number of persons insured under PPO managed care products

and number of persons insured under indemnity only products

19.WV



ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

EXHIBIT OF PREMIUMS AND LOSSES (Statutory Page 14)

NAIC Group Code 00513

BUSINESS IN THE STATE OF Consolidated

DURING THE YEAR 2022

NAIC Company Code 27871

Table with 12 columns: Line of Business, Direct Premiums Written, Direct Premiums Earned, Dividends Paid or Credited to Policyholders on Direct Business, Direct Unearned Premium Reserves, Direct Losses Paid (deducting salvage), Direct Losses Incurred, Direct Losses Unpaid, Direct Defense and Cost Containment Expense Paid, Direct Defense and Cost Containment Expense Incurred, Direct Defense and Cost Containment Expense Unpaid, Commissions and Brokerage Expenses, Taxes, Licenses and Fees. Rows include Fire, Multiple Peril Crop, Federal Flood, Private Crop, Private Flood, Farmowners Multiple Peril, Homeowners Multiple Peril, Commercial Multiple Peril (Non-Liability Portion), Commercial Multiple Peril (Liability Portion), Mortgage Guaranty, Ocean Marine, Inland Marine, Financial Guaranty, Medical Professional Liability, Earthquake, Comprehensive (hospital and medical), Credit A & H, Vision only, Dental Only, Disability Income, Medicare Supplement, Medicaid Title XIX, Medicare Title XVIII, Long-Term Care, Federal Employees Health Benefits Plan, Other Health, Workers' Compensation, Other Liability-Occurrence, Other Liability-Claims-Made, Excess Workers' Compensation, Products Liability-Occurrence, Products Liability-Claims-Made, Private Passenger Auto No-Fault (Personal Injury Protection), Other Private Passenger Auto Liability, Commercial Auto No-Fault (Personal Injury Protection), Other Commercial Auto Liability, Private Passenger Auto Physical Damage, Commercial Auto Physical Damage, Aircraft (all perils), Fidelity, Surety, Burglary and Theft, Boiler and Machinery, Credit, International, Warranty, Reins nonproportional assumed property, Reins nonproportional assumed liability, Reins nonproportional assumed financial lines, Aggregate Write-Ins for Other Lines of Business, TOTAL (a), and DETAILS OF WRITE-INS (3401-3403, 3498, 3499).

19.GT

(a) Finance and service charges not included in Lines 1 to 35 \$ 85,247

(b) For health business on indicated lines report: Number of persons insured under PPO managed care products and number of persons insured under indemnity only products

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 1

Assumed Reinsurance as of December 31, Current Year (\$000 Omitted)

| 1 ID Number | 2 NAIC Company Code | 3 Name of Reinsured | 4 Domiciliary Jurisdiction | 5 Assumed Premium | Reinsurance On | | | 9 Contingent Commissions Payable | 10 Assumed Premiums Receivable | 11 Unearned Premium | 12 Funds Held By or Deposited With Reinsured Companies | 13 Letters of Credit Posted | 14 Amount of Assets Pledged or Compensating Balances to Secure Letters of Credit | 15 Amount of Assets Pledged or Collateral Held in Trust |
|--|------------------------------|------------------------------------|----------------------------------|-------------------------|---|-----------------------------------|-----------------|---|---|---------------------------|--|-----------------------------------|--|--|
| | | | | | 6 Paid Losses and Loss Adjustment Expenses | 7 Known Case Losses and LAE | 8 Cols. 6 +7 | | | | | | | |
| Other U.S. Unaffiliated Insurers | | | | | | | | | | | | | | |
| 36-2661954 | 10103 | AMERICAN AGRICULTURAL INS CO | IN | | | | 12 | | | | | | | |
| 16-1486064 | 10687 | UTICA NATL ASSUR CO | NY | | | | 22 | | | | 40 | | | |
| 0999999 - Total Other U.S. Unaffiliated Insurers | | | | | | | 34 | | | | 40 | | | |
| Pools and Associations - Mandatory Pools, Associations or Other Similar Facilities | | | | | | | | | | | | | | |
| AA-9991118 | 00000 | IOWA COMMERCIAL AUTO INS PROCEDURE | IA | 72 | 6 | 93 | 99 | | 14 | 29 | | | | |
| AA-9991209 | 00000 | KANSAS FAIR PLAN | KS | 72 | 23 | 13 | 36 | | 153 | 37 | | | | |
| AA-9992118 | 00000 | NATIONAL WORKERS COMP REINS POOL | NY | 587 | 61 | 605 | 666 | | 200 | 168 | | | | |
| 1099999 - Pools and Associations - Mandatory Pools, Associations or Other Similar Facilities | | | | 731 | 90 | 711 | 801 | | 367 | 234 | | | | |
| 1299999 - Pools and Associations - Total Pools and Associations | | | | 731 | 90 | 711 | 801 | | 367 | 234 | | | | |
| 9999999 Totals | | | | 731 | 90 | 745 | 835 | | 367 | 234 | 40 | | | |

SCHEDULE F - PART 2

Premium Portfolio Reinsurance Effectuated or (Canceled) during Current Year

| 1 ID Number | 2 NAIC Company Code | 3 Name of Company | 4 Date of Contract | 5 Original Premium | 6 Reinsurance Premium |
|--|------------------------------|----------------------|-----------------------|-----------------------|-----------------------------|
| 0199999 Total Reinsurance Ceded by Portfolio | | | | | |
| 0299999 Total Reinsurance Assumed by Portfolio | | | | | |
| NONE | | | | | |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)

| 1 ID Number | 2 NAIC Company Code | 3 Name of Reinsurer | 4 Domiciliary Jurisdiction | 5 Special Code | 6 Reinsurance Premiums Ceded | Reinsurance Recoverable On | | | | | | | | | | 16 Amount in Dispute Included in Column 15 | Reinsurance Payable | | 19 Net Amount Recoverable From Reinsurers Cols. 15 - [17 + 18] | 20 Funds Held By Company Under Reinsurance Treaties |
|---|------------------------|-------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------------|---------------|-------------------------------|-------------------------------|--------------------------|-------------------------|-------------------------|------------------------------|---------------------------------|------------------------------|---|---------------------------------------|---------|---|--|
| | | | | | | 7 Paid Losses | 8 Paid LAE | 9 Known Case Loss Reserves | 10 Known Case LAE Reserves | 11 IBNR Loss Reserves | 12 IBNR LAE Reserves | 13 Unearned Premiums | 14 Contingent Commissions | 15 Cols. 7 through 14 Totals | 17 Ceded Balances Payable | | 18 Other Amounts Due to Reinsurers | | | |
| Authorized - Affiliates - U.S. Intercompany Pooling | | | | | | | | | | | | | | | | | | | | |
| 42-0331872 | 13773 | FARM BUREAU PROP & CAS INS CO | IA | | 207,656 | | | 44,087 | | 33,150 | 15,022 | 107,420 | | 199,679 | | | | 199,679 | | |
| 0199999 - Total Authorized - Affiliates - U.S. Intercompany Pooling | | | | | 207,656 | | 44,087 | | 33,150 | 15,022 | 107,420 | | 199,679 | | | | | 199,679 | | |
| 0899999 - Total Authorized - Affiliates - Total Authorized - Affiliates | | | | | 207,656 | | 44,087 | | 33,150 | 15,022 | 107,420 | | 199,679 | | | | | 199,679 | | |
| Authorized - Other U.S. Unaffiliated Insurers | | | | | | | | | | | | | | | | | | | | |
| 95-2371728 | 22667 | ACE AMER INS CO | PA | | 241,602 | | | 46,454 | | 6,571 | | 40,360 | | 93,385 | | | | 93,385 | | |
| 95-3187355 | 35300 | ALLIANZ GLOBAL RISKS US INS CO | IL | | 189 | 19 | | 132 | | 160 | | | | 311 | | 25 | | 286 | | |
| 06-1182357 | 22730 | ALLIED WORLD INS CO | NH | | | 3 | | 6 | | 11 | | | | 20 | | | 20 | | | |
| 36-2661954 | 10103 | AMERICAN AGRICULTURAL INS CO | IN | | 781 | 5 | | 1,029 | | 556 | | 73 | | 1,663 | | 150 | | 1,513 | | |
| 06-1430254 | 10348 | ARCH REINS CO | DE | | 18 | | | | | | | | | | | 2 | | (2) | | |
| 51-0434766 | 20370 | AXIS REINS CO | NY | | 57 | 4 | | 47 | | 71 | | | | 122 | | 16 | | 106 | | |
| 47-0574325 | 32603 | BERKLEY INS CO | DE | | 1,170 | 3 | | 22 | | 152 | | 362 | | 539 | | 164 | | 375 | | |
| 42-0234980 | 21415 | EMPLOYERS MUT CAS CO | IA | | 133 | 5 | 1 | 373 | | 49 | | | | 428 | | 12 | | 416 | | |
| 22-2005057 | 26921 | EVEREST REINS CO | DE | | | 1 | | 60 | | | | | | 61 | | | | 61 | | |
| 05-0316605 | 21482 | FACTORY MUT INS CO | RI | | 3,601 | 343 | 6 | 116 | | | | 1,769 | | 2,234 | | 584 | | 1,650 | | |
| 43-1898350 | 11054 | FLETCHER REINS CO | MO | | | 11 | 1 | 435 | | 27 | | | | 474 | | | | 474 | | |
| 13-6108721 | 26433 | HARCO NATL INS CO | IL | | 189 | 5 | | 144 | | 168 | | | | 317 | | 51 | | 266 | | |
| 06-0384680 | 11452 | HARTFORD STEAM BOIL INSPEC & INS CO | CT | | 680 | | | 22 | | | | | 411 | 433 | | 82 | | 351 | | |
| 74-2195939 | 42374 | HOUSTON CAS CO | TX | | 152 | 3 | | 35 | | 44 | | | | 82 | | 24 | | 58 | | |
| 04-1543470 | 23043 | LIBERTY MUT INS CO | MA | | 153 | 9 | | 314 | | 110 | | | | 433 | | 29 | | 404 | | |
| 06-1481194 | 10829 | MARKEL GLOBAL REINS CO | DE | | | 9 | 1 | 235 | | 25 | | | | 270 | | | | 270 | | |
| 13-4924125 | 10227 | MUNICH REINS AMER INC | DE | | 227 | 7 | | 8 | | 70 | | | 107 | 192 | | 58 | | 134 | | |
| 31-4177100 | 23787 | NATIONWIDE MUT INS CO | OH | | 34 | | | 187 | | | | | | 187 | | 4 | | 183 | | |
| 13-3138390 | 42307 | NAVIGATORS INS CO | NY | | 231 | 15 | | 145 | | 207 | | | | 367 | | 51 | | 316 | | |
| 47-0698507 | 23680 | ODYSSEY REINS CO | CT | | 194 | 21 | | 148 | | 214 | | | 1 | 384 | | 35 | | 349 | | |
| 13-3031176 | 38636 | PARTNER REINS CO OF THE US | NY | | 98 | | | 459 | | | | | | 459 | | 11 | | 448 | | |
| 35-6021485 | 12416 | PROTECTIVE INS CO | IN | | | | | 1 | | | | | | 1 | | | | 1 | | |
| 23-1641984 | 10219 | QBE REINS CORP | PA | | | | | 1 | | | | | | 1 | | | | 1 | | |
| 52-1952955 | 10357 | RENAISSANCE REINS US INC | MD | | 154 | | | 707 | | | | 2 | | 709 | | 17 | | 692 | | |
| 43-0727872 | 15105 | SAFETY NATL CAS CORP | MO | | 644 | 43 | 4 | 1,337 | | 428 | | | | 1,812 | | 56 | | 1,756 | | |
| 75-1444207 | 30058 | SCOR REINS CO | NY | | | 1 | | 151 | | | | | | 152 | | | | 152 | | |
| 75-1980552 | 12831 | STATE NATL INS CO INC | TX | | 134 | 10 | | 98 | | 115 | | | | 223 | | 25 | | 198 | | |
| 13-1675535 | 25364 | SWISS REINS AMER CORP | NY | | 627 | 28 | | 890 | | 375 | | | | 1,293 | | 102 | | 1,191 | | |
| 02-0449082 | 42376 | TECHNOLOGY INS CO INC | DE | | | 17 | 2 | 551 | | 50 | | | | 620 | | | | 620 | | |
| 31-0542366 | 10677 | THE CINCINNATI INS CO | OH | | 53 | 8 | | 63 | | 69 | | | | 140 | | 6 | | 134 | | |
| 42-0644327 | 13021 | UNITED FIRE & CAS CO | IA | | 62 | | | | | | | | | | | 5 | | (5) | | |
| 20-3145738 | 12537 | UNITED SPECIALTY INS CO | DE | | (3) | 2 | | 3 | | 44 | | | | 49 | | (1) | | 50 | | |
| 13-1290712 | 20583 | XL REINS AMER INC | NY | | 398 | | | | | | | | | 186 | | 102 | | 84 | | |
| 0999999 - Total Authorized - Other U.S. Unaffiliated Insurers | | | | | 251,578 | 572 | 15 | 54,173 | | 9,516 | | 43,271 | | 107,547 | | 1,610 | | 105,937 | | |
| Authorized - Pools - Mandatory Pools | | | | | | | | | | | | | | | | | | | | |
| AA-9991423 | 00000 | MINNESOTA WORKERS COMP | MN | | (41) | | | | | 31 | | | | 31 | | 24 | | 7 | | |
| 1099999 - Total Authorized - Pools - Mandatory Pools | | | | | (41) | | | | | 31 | | | | 31 | | 24 | | 7 | | |
| Authorized - Other Non-U.S. Insurers | | | | | | | | | | | | | | | | | | | | |
| AA-1120337 | 00000 | Aspen Ins UK Ltd | GBR | | | 4 | 1 | 134 | | 12 | | | | 151 | | | | 151 | | |
| AA-3194122 | 00000 | DaVinci Reins Ltd | BMU | | 300 | 30 | | 145 | | 245 | | | | 420 | | 47 | | 373 | | |
| AA-3194130 | 00000 | Endurance Specialty Ins Ltd | BMU | | | 3 | 1 | 3 | | | | | | 7 | | | | 7 | | |
| AA-1340125 | 00000 | Hannover Rueck SE | DEU | | 586 | 20 | 1 | 252 | | 351 | | | | 624 | | 84 | | 540 | | |
| AA-3190871 | 00000 | Lancashire Ins Co Ltd | BMU | | 63 | | | | | | | | | | | 8 | | (8) | | |
| AA-1126033 | 00000 | Lloyd's Syndicate Number 33 | GBR | | 261 | 27 | | 209 | | 278 | | | | 514 | | 43 | | 471 | | |
| AA-1126435 | 00000 | Lloyd's Syndicate Number 435 | GBR | | 167 | 3 | | 36 | | 44 | | | | 83 | | 22 | | 61 | | |
| AA-1126510 | 00000 | Lloyd's Syndicate Number 510 | GBR | | 243 | 25 | | 210 | | 280 | | | | 515 | | 46 | | 469 | | |
| AA-1120085 | 00000 | Lloyd's Syndicate Number 1274 | GBR | | 39 | 3 | | 38 | | 50 | | | | 91 | | 9 | | 82 | | |
| AA-1127301 | 00000 | Lloyd's Syndicate Number 1301 | GBR | | 237 | 20 | | 62 | | 106 | | | | 188 | | 26 | | 162 | | |
| AA-1127414 | 00000 | Lloyd's Syndicate Number 1414 | GBR | | 305 | | | | | | | 142 | | 142 | | 78 | | 64 | | |
| AA-1120156 | 00000 | Lloyd's Syndicate Number 1686 | GBR | | 156 | 16 | | 159 | | 222 | | | | 397 | | 37 | | 360 | | |
| AA-1120157 | 00000 | Lloyd's Syndicate Number 1729 | GBR | | 210 | 19 | | 150 | | 219 | | | | 388 | | 42 | | 346 | | |
| AA-1120171 | 00000 | Lloyd's Syndicate Number 1856 | GBR | | 96 | 10 | | 73 | | 121 | | | | 204 | | 23 | | 181 | | |
| AA-1120096 | 00000 | Lloyd's Syndicate Number 1880 | GBR | | 61 | 6 | | 53 | | 70 | | | | 129 | | 12 | | 117 | | |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)

| 1 ID Number | 2 NAIC Company Code | 3 Name of Reinsurer | 4 Domiciliary Jurisdiction | 5 Special Code | 6 Reinsurance Premiums Ceded | Reinsurance Recoverable On | | | | | | | | | | 16 Amount in Dispute Included in Column 15 | 17 Reinsurance Payable | | 19 Net Amount Recoverable From Reinsurers Cols. 15 - [17 + 18] | 20 Funds Held By Company Under Reinsurance Treaties |
|--|------------------------|--|-------------------------------|-------------------|---------------------------------|----------------------------|---------------|-------------------------------|-------------------------------|--------------------------|-------------------------|-------------------------|------------------------------|---------------------------------|------------------------------|---|---------------------------------------|----|---|--|
| | | | | | | 7 Paid Losses | 8 Paid LAE | 9 Known Case Loss Reserves | 10 Known Case LAE Reserves | 11 IBNR Loss Reserves | 12 IBNR LAE Reserves | 13 Unearned Premiums | 14 Contingent Commissions | 15 Cols. 7 through 14 Totals | 17 Ceded Balances Payable | | 18 Other Amounts Due to Reinsurers | | | |
| AA-1120083 | 00000 | Lloyd's Syndicate Number 1910 | GBR | | 571 | 85 | | 671 | | 742 | | | | 1,498 | 70 | | 1,428 | | | |
| AA-1120186 | 00000 | Lloyd's Syndicate Number 1947 | GBR | | 6 | | | 2 | | 29 | | | | 33 | 1 | | 32 | | | |
| AA-1120084 | 00000 | Lloyd's Syndicate Number 1955 | GBR | | 72 | 5 | | 15 | | 25 | | | | 45 | 8 | | 37 | | | |
| AA-1120106 | 00000 | Lloyd's Syndicate Number 1969 | GBR | | | 5 | | 2 | | 43 | | | | 50 | | | 50 | | | |
| AA-1128001 | 00000 | Lloyd's Syndicate Number 2001 | GBR | | 375 | 38 | | 314 | | 412 | | | | 764 | 69 | | 695 | | | |
| AA-1128003 | 00000 | Lloyd's Syndicate Number 2003 | GBR | | 155 | 1 | | 33 | | | | | | 34 | (1) | | 35 | | | |
| AA-1128010 | 00000 | Lloyd's Syndicate Number 2010 | GBR | | 152 | 16 | 1 | 103 | | 157 | | | | 277 | 30 | | 247 | | | |
| AA-1128121 | 00000 | Lloyd's Syndicate Number 2121 | GBR | | 37 | | | 20 | | 22 | | | | 42 | 9 | | 33 | | | |
| AA-1128791 | 00000 | Lloyd's Syndicate Number 2791 | GBR | | 545 | 55 | | 408 | | 496 | | | | 959 | 79 | | 880 | | | |
| AA-1128987 | 00000 | Lloyd's Syndicate Number 2987 | GBR | | 43 | 11 | | 16 | | 81 | | | | 108 | 3 | | 105 | | | |
| AA-1129000 | 00000 | Lloyd's Syndicate Number 3000 | GBR | | 36 | 1 | | | | 1 | | | | 1 | 3 | | (2) | | | |
| AA-1126005 | 00000 | Lloyd's Syndicate Number 4000 | GBR | | | 1 | | 1 | | 11 | | | | 13 | | | 13 | | | |
| AA-1120086 | 00000 | Lloyd's Syndicate Number 4141 | GBR | | (1) | 4 | | 7 | | 29 | | | | 40 | | | 40 | | | |
| AA-1126006 | 00000 | Lloyd's Syndicate Number 4472 | GBR | | 53 | | | | | | | | | 5 | | | (5) | | | |
| AA-1120181 | 00000 | Lloyd's Syndicate Number 5886 | GBR | | 173 | 16 | | 125 | | 192 | | | | 333 | 38 | | 295 | | | |
| AA-1840000 | 00000 | Mapfre Re Compania de Reaseguros SA | ESP | | | | | 1 | | | | | | 1 | | | 1 | | | |
| AA-3190829 | 00000 | Markel Bermuda Ltd | BMU | | 147 | | | | | | | | | | 13 | | (13) | | | |
| AA-3190686 | 00000 | Partner Reins Co Ltd | BMU | | 157 | 17 | | 129 | | 172 | | | | 318 | 28 | | 290 | | | |
| AA-3190339 | 00000 | RENAISSANCE REINS LTD | BMU | | 199 | 23 | | 101 | | 185 | | | | 309 | 31 | | 278 | | | |
| AA-3190870 | 00000 | Validus Reins Ltd | BMU | | 570 | 84 | 1 | 672 | | 753 | | | | 1,510 | 70 | | 1,440 | | | |
| 1299999 - Total Authorized - Other Non-U.S. Insurers | | | | | 6,014 | 550 | 5 | 4,144 | | 5,347 | | | 142 | 10,188 | 933 | | 9,255 | | | |
| 1499999 - Total Authorized Excluding Protected Cells (Sum of 0899999, 0999999, 1099999, 1199999 and 1299999) | | | | | 465,207 | 1,122 | 20 | 102,404 | | 48,044 | 15,022 | 150,833 | | 317,445 | 2,567 | | 314,878 | | | |
| Unauthorized - Other non-U.S. Insurers | | | | | | | | | | | | | | | | | | | | |
| AA-9240012 | 00000 | China Prop & Cas Reins Co Ltd | CHN | | 124 | 22 | | 128 | | 153 | | | | 303 | 15 | | 288 | | | |
| AA-9240020 | 00000 | China Reins Grp Corp | CHN | | | | | 2 | | | | | | 2 | | | 2 | | | |
| AA-3191435 | 00000 | Conduit Reins Ltd | BMU | | 54 | 4 | | 53 | | 59 | | | | 116 | 11 | | 105 | | | |
| AA-1340028 | 00000 | Devk Ruckversicherungs und Beteiligungs AG | DEU | | 166 | 16 | | 130 | | 179 | | | | 325 | 31 | | 294 | | | |
| AA-3191289 | 00000 | Fidelis Ins Bermuda Ltd | BMU | | (3) | 7 | | 13 | | 54 | | | | 74 | (1) | | 75 | | | |
| AA-1120175 | 00000 | Fidelis Underwriting Ltd | GBR | | (5) | 14 | | 23 | | 110 | | | | 147 | (1) | | 148 | | | |
| AA-5340310 | 00000 | GEN INS CORP OF INDIA | IND | | 5 | | | 8 | | 15 | | | | 28 | | | 28 | | | |
| AA-3191190 | 00000 | Hamilton Re Ltd | BMU | | 283 | 29 | | 222 | | 321 | | | | 572 | 55 | | 517 | | | |
| AA-3190060 | 00000 | Hannover Re (Bermuda) Ltd | BMU | | 474 | 61 | 1 | 457 | | 624 | | | | 1,143 | 82 | | 1,061 | | | |
| AA-1460080 | 00000 | HELVETIA SCHWEIZERISCHE VERSICHERUNGS | CHE | | 53 | | | 93 | | 14 | | 1 | | 108 | 6 | | 102 | | | |
| AA-3190875 | 00000 | Hiscox Ins Co (Bermuda) Ltd | BMU | | | 3 | 1 | | | 4 | | | | 4 | | | 4 | | | |
| AA-8310008 | 00000 | Humboldt Re Ltd | GGY | | | 5 | | 9 | | 18 | | | | 32 | | | 32 | | | |
| AA-5420050 | 00000 | KOREAN REINS CO | KOR | | 148 | 8 | | 94 | | 161 | | | | 263 | 34 | | 229 | | | |
| AA-1440060 | 00000 | LANSFORSKRINGS BOLAG ENS AB | SWE | | 46 | 4 | | 42 | | 64 | | | | 110 | 12 | | 98 | 99 | | |
| AA-3191239 | 00000 | Lumen Re Ltd | BMU | | 91 | 7 | | 89 | | 99 | | | | 195 | 19 | | 176 | | | |
| AA-1460019 | 00000 | MS Amlin AG | CHE | | | 1 | | 1 | | 1 | | | | 1 | | | 1 | | | |
| AA-5340660 | 00000 | NEW INDIA ASSUR CO LTD | IND | | | 6 | | 11 | | 22 | | | | 39 | | | 39 | | | |
| AA-5320039 | 00000 | Peak Reins Co Ltd | HKG | | 383 | 32 | | 267 | | 365 | | | | 664 | 75 | | 589 | | | |
| AA-3191298 | 00000 | Qatar Reins Co Ltd | BMU | | 133 | 14 | | 115 | | 163 | | | | 292 | 28 | | 264 | | | |
| AA-1240051 | 00000 | QBE Europe NV/SA | BEL | | 5 | | | | | | | | | | | | | | | |
| AA-1340004 | 00000 | R V Versicherung AG | DEU | | 652 | 62 | 1 | 695 | | 670 | | | | 1,428 | 124 | | 1,304 | | | |
| AA-1440076 | 00000 | SiriusPoint Intl Ins Corp (publ) | SWE | | 26 | 4 | | 8 | | 28 | | | | 40 | 3 | | 37 | | | |
| AA-5324100 | 00000 | Taiping Reins Co Ltd | HKG | | 190 | 19 | | 145 | | 199 | | | | 363 | 34 | | 329 | | | |
| AA-3191432 | 00000 | Vantage Risk Ltd | BMU | | 158 | 13 | | 121 | | 147 | | | | 281 | 28 | | 253 | | | |
| AA-3191388 | 00000 | Vermeer Reins Ltd | BMU | | 47 | 12 | | 25 | | 85 | | | | 122 | 5 | | 117 | | | |
| AA-3191315 | 00000 | XL Bermuda Ltd | BMU | | | 1 | | | | 1 | | | | 1 | | | 1 | | | |
| 2699999 - Total Unauthorized - Other Non-U.S. Insurers | | | | | 3,025 | 348 | 3 | 2,751 | | 3,550 | | | 1 | 6,653 | 560 | | 6,093 | 99 | | |
| 2899999 - Total Unauthorized Excluding Protected Cells (Sum of 2299999, 2399999, 2499999, 2599999 and 2699999) | | | | | 3,025 | 348 | 3 | 2,751 | | 3,550 | | | 1 | 6,653 | 560 | | 6,093 | 99 | | |
| Certified - Other Non-U.S. Insurers | | | | | | | | | | | | | | | | | | | | |
| CR-3194126 | 00000 | Arch Reins Ltd | BMU | | | 4 | | 1 | | | | | | 5 | | | 5 | | | |
| CR-3190875 | 00000 | Hiscox Ins Co (Bermuda) Ltd | BMU | | 704 | 93 | | 752 | | 863 | | | | 1,708 | 92 | | 1,616 | | | |
| CR-1460100 | 00000 | New Reins Co Ltd | CHE | | (1) | 6 | | 10 | | 33 | | | | 49 | | | 49 | 5 | | |
| 4099999 - Total Certified - Other Non-U.S. Insurers | | | | | 703 | 103 | 1 | 762 | | 896 | | | | 1,762 | 92 | | 1,670 | 5 | | |
| 4299999 - Total Certified Excluding Protected Cells (Sum of 3699999, 3799999, 3899999, 3999999 and 4099999) | | | | | 703 | 103 | 1 | 762 | | 896 | | | | 1,762 | 92 | | 1,670 | 5 | | |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)

| 1 ID Number | 2 NAIC Company Code | 3 Name of Reinsurer | 4 Domiciliary Jurisdiction | 5 Special Code | 6 Reinsur- ance Premiums Ceded | Reinsurance Recoverable On | | | | | | | | | | 16 Amount in Dispute Included in Column 15 | Reinsurance Payable | | 19 Net Amount Recover- able From Reinsurers Cols. 15 - [17 + 18] | 20 Funds Held By Company Under Reinsurance Treaties |
|--|------------------------------|------------------------|----------------------------------|----------------------|--|----------------------------|------------------|--|-------------------------------------|-----------------------------|----------------------------|----------------------------|--------------------------------------|---------------------------------------|------------------------------------|--|--|---------|--|--|
| | | | | | | 7 Paid Losses | 8 Paid LAE | 9 Known Case Loss Reserves | 10 Known Case LAE Reserves | 11 IBNR Loss Reserves | 12 IBNR LAE Reserves | 13 Unearned Premiums | 14 Contingent Commis- sions | 15 Cols. 7 through 14 Totals | 17 Ceded Balances Payable | | 18 Other Amounts Due to Reinsurers | | | |
| Reciprocal Jurisdiction - Other Non-U.S. Insurers | | | | | | | | | | | | | | | | | | | | |
| RJ-1120191 | 00000 | Convex Ins UK Ltd. | GBR | | 127 | 7 | | 89 | | 110 | | | | | 206 | | 30 | | 176 | |
| RJ-3191400 | 00000 | Convex Re Ltd. | BMU | | 127 | 7 | 89 | | 110 | | | | | 206 | | 30 | | 176 | | |
| 5499999 - Total Reciprocal Jurisdiction - Other Non-U.S. Insurers | | | | | 254 | 14 | 178 | | 220 | | | | | 412 | | 60 | | 352 | | |
| 5699999 - Total Reciprocal Jurisdiction Excluding Protected Cells (Sum of 5099999, 5199999, 5299999, 5399999 and 5499999) | | | | | 254 | 14 | 178 | | 220 | | | | | 412 | | 60 | | 352 | | |
| 5799999 - Total Authorized, Unauthorized, Reciprocal Jurisdiction and Certified Excluding Protected Cells (Sum of 1499999, 2899999, 4299999 and 5699999) | | | | | 469,189 | 1,587 | 24 | 106,095 | | 52,710 | 15,022 | 150,834 | | 326,272 | | 3,279 | | 322,993 | 104 | |
| 9999999 Totals | | | | | 469,189 | 1,587 | 24 | 106,095 | | 52,710 | 15,022 | 150,834 | | 326,272 | | 3,279 | | 322,993 | 104 | |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)

(Credit Risk)

| ID Number From Col. 1 | Name of Reinsurer From Col. 3 | Collateral | | | | 25 | 26 | 27 | Ceded Reinsurance Credit Risk | | | | | | | | |
|---|-------------------------------------|-----------------------------|-------------------|---|--|---|--|-------------------------------------|---|---------------------------------------|---|--|---|--|----------------------------------|--|---|
| | | 21 | 22 | 23 | 24 | | | | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 |
| | | Multiple Beneficiary Trusts | Letters of Credit | Issuing or Confirming Bank Reference Number | Single Beneficiary Trusts & Other Allowable Collateral | Total Funds Held, Payables & Collateral | Net Recoverable Net of Funds Held & Collateral | Applicable Sch. F Penalty (Col. 78) | Total Amount Recoverable From Reinsurers Less Penalty (Cols. 15 - 27) | Stressed Recoverable (Col. 28 * 120%) | Reinsurance Payable & Funds Held (Cols. 17+18+20; but not in excess of Col. 29) | Stressed Net Recoverable (Cols. 29 - 30) | Total Collateral (Cols. 21 + 22 + 24, not in Excess of Col. 31) | Stressed Net Recoverable Net of Collateral Offsets (Cols. 31 - 32) | Reinsurer Designation Equivalent | Credit Risk Collateralized Recoverables (Col. 32 * Factor Applicable to Reinsurer Designation Equivalent in Col. 34) | Credit Risk on Uncollateralized Recoverables (Col. 33 * Factor Applicable to Reinsurer Designation Equivalent in Col. 34) |
| Authorized - Affiliates - U.S. Intercompany Pooling | | | | | | | | | | | | | | | | | |
| 42-0331872 | FARM BUREAU PROP & CAS INS CO | | | | | | 199,679 | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX |
| 0199999 - Total Authorized - Affiliates - U.S. Intercompany Pooling | | | | | | | | | | | | | | | | | |
| 0899999 - Total Authorized - Affiliates - Total Authorized - Affiliates | | | | | | | | | | | | | | | | | |
| Authorized - Other U.S. Unaffiliated Insurers | | | | | | | | | | | | | | | | | |
| 95-2371728 | ACE AMER INS CO | | | | | | 93,385 | | 93,385 | 112,062 | | 112,062 | | 112,062 | 1 | | 1,793 |
| 95-3187355 | ALLIANZ GLOBAL RISKS US INS CO | | | | | 25 | 286 | | 311 | 373 | 25 | 348 | | 348 | 2 | | 7 |
| 06-1182357 | ALLIED WORLD INS CO | | | | | | 20 | | 20 | 24 | | 24 | | 24 | 3 | | 1 |
| 36-2661954 | AMERICAN AGRICULTURAL INS CO | | | | | 150 | 1,513 | | 1,663 | 1,996 | 150 | 1,846 | | 1,846 | 3 | | 52 |
| 06-1430254 | ARCH REINS CO | | | | | | | | | | | | | | 2 | | |
| 51-0434766 | AXIS REINS CO | | | | | 16 | 106 | | 122 | 146 | 16 | 130 | | 130 | 3 | | 4 |
| 47-0574325 | BERKLEY INS CO | | | | | 164 | 375 | | 539 | 647 | 164 | 483 | | 483 | 2 | | 10 |
| 42-0234980 | EMPLOYERS MUT CAS CO | | | | | 12 | 416 | | 428 | 514 | 12 | 502 | | 502 | 3 | | 14 |
| 22-2005057 | EVEREST REINS CO | | | | | | 61 | | 61 | 73 | | 73 | | 73 | 2 | | 2 |
| 05-0316605 | FACTORY MUT INS CO | | | | | 584 | 1,650 | | 2,234 | 2,681 | 584 | 2,097 | | 2,097 | 2 | | 44 |
| 43-1898350 | FLETCHER REINS CO | | | | 474 | 474 | | | 474 | 569 | | 569 | 474 | 95 | 6 | 14 | 11 |
| 13-6108721 | HARCO NATL INS CO | | | | | 51 | 266 | | 317 | 380 | 51 | 329 | | 329 | 4 | | 11 |
| 06-0384680 | HARTFORD STEAM BOIL INSPEC & INS CO | | | | | 82 | 351 | | 433 | 520 | 82 | 438 | | 438 | 1 | | 7 |
| 74-2195939 | HOUSTON CAS CO | | | | | 24 | 58 | | 82 | 98 | 24 | 74 | | 74 | 1 | | 1 |
| 04-1543470 | LIBERTY MUT INS CO | | | | | 29 | 404 | | 433 | 520 | 29 | 491 | | 491 | 3 | | 14 |
| 06-1481194 | MARKEL GLOBAL REINS CO | | | | | | 270 | | 270 | 324 | | 324 | | 324 | 3 | | 9 |
| 13-4924125 | MUNICH REINS AMER INC | | | | | 58 | 134 | | 192 | 230 | 58 | 172 | | 172 | 2 | | 4 |
| 31-4177100 | NATIONWIDE MUT INS CO | | | | | 4 | 183 | | 187 | 224 | 4 | 220 | | 220 | 2 | | 5 |
| 13-3138390 | NAVIGATORS INS CO | | | | | 51 | 316 | | 367 | 440 | 51 | 389 | | 389 | 2 | | 8 |
| 47-0698507 | ODYSSEY REINS CO | | | | | 35 | 349 | | 384 | 461 | 35 | 426 | | 426 | 3 | | 12 |
| 13-3031176 | PARTNER REINS CO OF THE US | | | | | 11 | 448 | | 459 | 551 | 11 | 540 | | 540 | 2 | | 11 |
| 35-6021485 | PROTECTIVE INS CO | | | | | | 1 | | 1 | 1 | | 1 | | 1 | 3 | | |
| 23-1641984 | QBE REINS CORP | | | | | | 1 | | 1 | 1 | | 1 | | 1 | 3 | | |
| 52-1952955 | RENAISSANCE REINS US INC | | | | | 17 | 692 | | 709 | 851 | 17 | 834 | | 834 | 2 | | 18 |
| 43-0727872 | SAFETY NATL CAS CORP | | | | | 56 | 1,756 | | 1,812 | 2,174 | 56 | 2,118 | | 2,118 | 1 | | 34 |
| 75-1444207 | SCOR REINS CO | | | | | | 152 | | 152 | 182 | | 182 | | 182 | 2 | | 4 |
| 75-1980552 | STATE NATL INS CO INC | | | | | 25 | 198 | | 223 | 268 | 25 | 243 | | 243 | 3 | | 7 |
| 13-1675535 | SWISS REINS AMER CORP | | | | | 102 | 1,191 | | 1,293 | 1,552 | 102 | 1,450 | | 1,450 | 2 | | 30 |
| 02-0449082 | TECHNOLOGY INS CO INC | | | | 620 | 620 | | | 620 | 744 | | 744 | 620 | 124 | 4 | 19 | 4 |
| 31-0542366 | THE CINCINNATI INS CO | | | | | 6 | 134 | | 140 | 168 | 6 | 162 | | 162 | 2 | | 3 |
| 42-0644327 | UNITED FIRE & CAS CO | | | | | | | | | | | | | | 3 | | |
| 20-3145738 | UNITED SPECIALTY INS CO | | | | | (1) | 50 | | 49 | 59 | (1) | 60 | | 60 | 3 | | 2 |
| 13-1290712 | XL REINS AMER INC | | | | | 102 | 84 | | 186 | 223 | 102 | 121 | | 121 | 2 | | 3 |
| 0999999 - Total Authorized - Other U.S. Unaffiliated Insurers | | | | | | | | | | | | | | | | | |
| Authorized - Pools - Mandatory Pools | | | | | | | | | | | | | | | | | |
| AA-9991423 | MINNESOTA WORKERS COMP | | | | | 24 | 7 | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX |
| 1099999 - Total Authorized - Pools - Mandatory Pools | | | | | | | | | | | | | | | | | |
| Authorized - Other Non-U.S. Insurers | | | | | | | | | | | | | | | | | |
| AA-1120337 | Aspen Ins UK Ltd | | | | | | 151 | | 151 | 181 | | 181 | | 181 | 3 | | 5 |
| AA-3194122 | DaVinci Reins Ltd | | | | | 47 | 373 | | 420 | 504 | 47 | 457 | | 457 | 3 | | 13 |
| AA-3194130 | Endurance Specialty Ins Ltd | | | | | | 7 | | 7 | 8 | | 8 | | 8 | 2 | | |
| AA-1340125 | Hannover Rueck SE | | | | | 84 | 540 | | 624 | 749 | 84 | 665 | | 665 | 2 | | 14 |
| AA-3190871 | Lancashire Ins Co Ltd | | | | | | | | | | | | | | 3 | | |
| AA-1126033 | Lloyd's Syndicate Number 33 | | | | | 43 | 471 | | 514 | 617 | 43 | 574 | | 574 | 3 | | 16 |
| AA-1126435 | Lloyd's Syndicate Number 435 | | | | | 22 | 61 | | 83 | 100 | 22 | 78 | | 78 | 3 | | 2 |
| AA-1126510 | Lloyd's Syndicate Number 510 | | | | | 46 | 469 | | 515 | 618 | 46 | 572 | | 572 | 3 | | 16 |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)

(Credit Risk)

| ID Number From Col. 1 | Name of Reinsurer From Col. 3 | Collateral | | | | 25 Total Funds Held, Payables & Collateral | 26 Net Recoverable Net of Funds Held & Collateral | 27 Applicable Sch. F Penalty (Col. 78) | Ceded Reinsurance Credit Risk | | | | | | | |
|--|--|-----------------------------------|-------------------------|---|--|---|--|---|---|---|---|--|---|--|--|--|
| | | 21 Multiple Beneficiary Trusts | 22 Letters of Credit | 23 Issuing or Confirming Bank Reference Number | 24 Single Beneficiary Trusts & Other Allowable Collateral | | | | 28 Total Amount Recoverable From Reinsurers Less Penalty (Cols. 15 - 27) | 29 Stressed Recoverable (Col. 28 * 120%) | 30 Reinsurance Payable & Funds Held (Cols. 17+18+20; but not in excess of Col. 29) | 31 Stressed Net Recoverable (Cols. 29 - 30) | 32 Total Collateral (Cols. 21 + 22 + 24, not in Excess of Col. 31) | 33 Stressed Net Recoverable Net of Collateral Offsets (Cols. 31 - 32) | 34 Reinsurer Designation Equivalent | 35 Credit Risk Collateralized Recoverables (Col. 32 * Factor Applicable to Reinsurer Designation Equivalent in Col. 34) |
| AA-1120085 | Lloyd's Syndicate Number 1274 | | | | | .9 | .82 | .91 | 109 | .9 | 100 | 100 | 100 | 3 | | .3 |
| AA-1127301 | Lloyd's Syndicate Number 1301 | | | | | 26 | 162 | 188 | 226 | 26 | 200 | 200 | 200 | 3 | | .6 |
| AA-1127414 | Lloyd's Syndicate Number 1414 | | | | | 78 | 64 | 142 | 170 | 78 | 92 | 92 | 92 | 3 | | .3 |
| AA-1120156 | Lloyd's Syndicate Number 1686 | | | | | 37 | 360 | 397 | 476 | 37 | 439 | 439 | 439 | 3 | | .12 |
| AA-1120157 | Lloyd's Syndicate Number 1729 | | | | | 42 | 346 | 388 | 466 | 42 | 424 | 424 | 424 | 3 | | .12 |
| AA-1120171 | Lloyd's Syndicate Number 1856 | | | | | 23 | 181 | 204 | 245 | 23 | 222 | 222 | 222 | 3 | | .6 |
| AA-1120096 | Lloyd's Syndicate Number 1880 | | | | | 12 | 117 | 129 | 155 | 12 | 143 | 143 | 143 | 3 | | .4 |
| AA-1120083 | Lloyd's Syndicate Number 1910 | | | | | 70 | 1,428 | 1,498 | 1,798 | 70 | 1,728 | 1,728 | 1,728 | 3 | | .48 |
| AA-1120186 | Lloyd's Syndicate Number 1947 | | | | | .1 | .32 | .33 | .40 | .1 | .39 | .39 | .39 | 3 | | .1 |
| AA-1120084 | Lloyd's Syndicate Number 1955 | | | | | .8 | .37 | .45 | .54 | .8 | .46 | .46 | .46 | 3 | | .1 |
| AA-1120106 | Lloyd's Syndicate Number 1969 | | | | | | .50 | .50 | .60 | | .60 | .60 | .60 | 3 | | .2 |
| AA-1128001 | Lloyd's Syndicate Number 2001 | | | | | 69 | 695 | 764 | 917 | 69 | 848 | 848 | 848 | 3 | | .24 |
| AA-1128003 | Lloyd's Syndicate Number 2003 | | | | | (1) | .35 | .34 | .41 | (1) | .42 | .42 | .42 | 3 | | .1 |
| AA-1128010 | Lloyd's Syndicate Number 2010 | | | | | 30 | 247 | 277 | 332 | 30 | 302 | 302 | 302 | 3 | | .8 |
| AA-1128121 | Lloyd's Syndicate Number 2121 | | | | | .9 | .33 | .42 | .50 | .9 | .41 | .41 | .41 | 3 | | .1 |
| AA-1128791 | Lloyd's Syndicate Number 2791 | | | | | 79 | 880 | 959 | 1,151 | 79 | 1,072 | 1,072 | 1,072 | 3 | | .30 |
| AA-1128987 | Lloyd's Syndicate Number 2987 | | | | | .3 | 105 | 108 | 130 | .3 | 127 | 127 | 127 | 3 | | .4 |
| AA-1129000 | Lloyd's Syndicate Number 3000 | | | | | .1 | | .1 | .1 | | | | | 3 | | |
| AA-1126005 | Lloyd's Syndicate Number 4000 | | | | | | .13 | .13 | .16 | | .16 | .16 | .16 | 3 | | |
| AA-1120086 | Lloyd's Syndicate Number 4141 | | | | | | .40 | .40 | .48 | | .48 | .48 | .48 | 3 | | .1 |
| AA-1126006 | Lloyd's Syndicate Number 4472 | | | | | | | | | | | | | 3 | | |
| AA-1120181 | Lloyd's Syndicate Number 5886 | | | | | 38 | 295 | 333 | 400 | 38 | 362 | 362 | 362 | 3 | | .10 |
| AA-1840000 | Mapfre Re Compania de Reaseguros SA | | | | | | .1 | .1 | .1 | | .1 | .1 | .1 | 3 | | |
| AA-3190829 | Markel Bermuda Ltd | | | | | | | | | | | | | 3 | | |
| AA-3190686 | Partner Reins Co Ltd | | | | | 28 | 290 | 318 | 382 | 28 | 354 | 354 | 354 | 2 | | .7 |
| AA-3190339 | RENAISSANCE REINS LTD | | | | | 31 | 278 | 309 | 371 | 31 | 340 | 340 | 340 | 2 | | .7 |
| AA-3190870 | Validus Reins Ltd | | | | | 70 | 1,440 | 1,510 | 1,812 | 70 | 1,742 | 1,742 | 1,742 | 3 | | .49 |
| 1299999 | - Total Authorized - Other Non-U.S. Insurers | | | XXX | | 905 | 9,283 | 10,188 | 12,226 | 905 | 11,320 | 11,320 | 11,320 | XXX | | 307 |
| 1499999 | - Total Authorized Excluding Protected Cells (Sum of 0899999, 0999999, 1099999, 1199999 and 1299999) | | | XXX | 1,094 | 3,626 | 313,819 | 117,735 | 141,282 | 2,508 | 138,774 | 1,094 | 137,680 | XXX | 33 | 2,431 |
| Unauthorized - Other non-U.S. Insurers | | | | | | | | | | | | | | | | |
| AA-9240012 | China Prop & Cas Reins Co Ltd | | 288 | 1 | | 303 | | 303 | 364 | 15 | 349 | 288 | 61 | 3 | 8 | 2 |
| AA-9240020 | China Reins Grp Corp | | .2 | .2 | | .2 | | .2 | .2 | | .2 | .2 | .2 | 3 | | |
| AA-3191435 | Conduit Reins Ltd | | 105 | 3 | | 116 | | 116 | 139 | 11 | 128 | 105 | 23 | 4 | 3 | 1 |
| AA-1340028 | Devk Ruckversicherungs und Beteiligungs AG | | 294 | 4 | | 325 | | 325 | 390 | 31 | 359 | 294 | 65 | 3 | 8 | 2 |
| AA-3191289 | Fidelis Ins Bermuda Ltd | | .75 | .5 | | .74 | | .74 | .89 | (1) | .90 | .75 | .15 | 3 | .2 | |
| AA-1120175 | Fidelis Underwriting Ltd | | 148 | 6 | | 147 | | 147 | 176 | (1) | 177 | 148 | 29 | 3 | 4 | 1 |
| AA-5340310 | GEN INS CORP OF INDIA | | .28 | 7 | | .28 | | .28 | .34 | | .34 | .28 | .6 | 5 | 1 | |
| AA-3191190 | Hamilton Re Ltd | | 517 | 8 | | 572 | | 572 | 686 | 55 | 631 | 517 | 114 | 4 | 16 | 4 |
| AA-3190060 | Hannover Re (Bermuda) Ltd | | 1,061 | 9 | | 1,143 | | 1,143 | 1,372 | 82 | 1,290 | 1,061 | 229 | 2 | 22 | 5 |
| AA-1460080 | HELVETIA SCHWEIZERISCHE VERSICHERUNGS | | 102 | 10 | | 108 | | 108 | 130 | .6 | 124 | 102 | 22 | 3 | 3 | 1 |
| AA-3190875 | Hiscox Ins Co (Bermuda) Ltd | | 4 | 11 | | 4 | | 4 | 5 | | 5 | 4 | 1 | 3 | | |
| AA-8310008 | Humboldt Re Ltd | | .32 | 12 | | .32 | | .32 | .38 | | .38 | .32 | .6 | 6 | 1 | 1 |
| AA-5420050 | KOREAN REINS CO | | 229 | 13 | | 263 | | 263 | 316 | 34 | 282 | 229 | 53 | 3 | 6 | 1 |
| AA-1440060 | LANSFORSKRINGS BOLAG ENS AB | | | | | 110 | | 110 | 132 | 111 | .21 | | 21 | 3 | | 1 |
| AA-3191239 | Lumen Re Ltd | | 176 | 14 | | 195 | | 195 | 234 | .19 | 215 | 176 | 39 | 3 | 5 | 1 |
| AA-1460019 | MS Amlin AG | | .1 | 15 | | .1 | | .1 | .1 | | .1 | .1 | | 3 | | |
| AA-5340660 | NEW INDIA ASSUR CO LTD | | .39 | 16 | | .39 | | .39 | .47 | | .47 | .39 | .8 | 5 | 1 | |
| AA-5320039 | Peak Reins Co Ltd | | 589 | 17 | | 664 | | 664 | 797 | 75 | 722 | 589 | 133 | 4 | 18 | 4 |
| AA-3191298 | Qatar Reins Co Ltd | | 264 | 18 | | 292 | | 292 | 350 | 28 | 322 | 264 | 58 | 4 | 8 | 2 |
| AA-1240051 | QBE Europe NV/SA | | | | | | | | | | | | | 3 | | |
| AA-1340004 | R V Versicherung AG | | 1,304 | 19 | | 1,428 | | 1,428 | 1,714 | 124 | 1,590 | 1,304 | 286 | 3 | 37 | 8 |
| AA-1440076 | SiriusPoint Intl Ins Corp (publ) | | .37 | 20 | | .40 | | .40 | .48 | | .45 | .37 | .8 | 4 | 1 | |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)

(Credit Risk)

| ID Number From Col. 1 | Name of Reinsurer From Col. 3 | Collateral | | | | 25 Total Funds Held, Payables & Collateral | 26 Net Recoverable Net of Funds Held & Collateral | 27 Applicable Sch. F Penalty (Col. 78) | Ceded Reinsurance Credit Risk | | | | | | | |
|--|-------------------------------|-----------------------------------|-------------------------|---|--|---|--|---|---|---|---|--|---|--|--|--|
| | | 21 Multiple Beneficiary Trusts | 22 Letters of Credit | 23 Issuing or Confirming Bank Reference Number | 24 Single Beneficiary Trusts & Other Allowable Collateral | | | | 28 Total Amount Recoverable From Reinsurers Less Penalty (Cols. 15 - 27) | 29 Stressed Recoverable (Col. 28 * 120%) | 30 Reinsurance Payable & Funds Held (Cols. 17+18+20; but not in excess of Col. 29) | 31 Stressed Net Recoverable (Cols. 29 - 30) | 32 Total Collateral (Cols. 21 + 22 + 24, not in Excess of Col. 31) | 33 Stressed Net Recoverable Net of Collateral Offsets (Cols. 31 - 32) | 34 Reinsurer Designation Equivalent | 35 Credit Risk Collateralized Recoverables (Col. 32 * Factor Applicable to Reinsurer Designation Equivalent in Col. 34) |
| AA-5324100 | Taiping Reins Co Ltd | | 329 | 21 | | 363 | | 363 | 436 | 34 | 402 | 329 | 73 | 3 | 9 | 2 |
| AA-3191432 | Vantage Risk Ltd | | 253 | 22 | | 281 | | 281 | 337 | 28 | 309 | 253 | 56 | 4 | 8 | 2 |
| AA-3191388 | Vermeer Reins Ltd | | 117 | 23 | | 122 | | 122 | 146 | 5 | 141 | 117 | 24 | 3 | 3 | 1 |
| AA-3191315 | XL Bermuda Ltd | | 1 | 24 | | 1 | | 1 | 1 | | 1 | 1 | | 2 | | |
| 2699999 - Total Unauthorized - Other Non-U.S. Insurers | | | 5,995 | XXX | | 6,653 | | 6,653 | 7,984 | 659 | 7,325 | 5,995 | 1,330 | XXX | 164 | 38 |
| 2899999 - Total Unauthorized Excluding Protected Cells (Sum of 2299999, 2399999, 2499999, 2599999 and 2699999) | | | 5,995 | XXX | | 6,653 | | 6,653 | 7,984 | 659 | 7,325 | 5,995 | 1,330 | XXX | 164 | 38 |
| Certified - Other Non-U.S. Insurers | | | | | | | | | | | | | | | | |
| CR-3194126 | Arch Reins Ltd | | 1 | 25 | | 1 | 4 | 5 | 6 | | 6 | 1 | 5 | 2 | | |
| CR-3190875 | Hiscox Ins Co (Bermuda) Ltd | | 324 | 11 | | 416 | 1,292 | 1,708 | 2,050 | 92 | 1,958 | 324 | 1,634 | 3 | 9 | 46 |
| CR-1460100 | New Reins Co Ltd | | | | | 5 | 44 | 49 | 59 | 5 | 54 | | 54 | 2 | | 1 |
| 4099999 - Total Certified - Other Non-U.S. Insurers | | | 325 | XXX | | 422 | 1,340 | 1,762 | 2,114 | 97 | 2,017 | 325 | 1,692 | XXX | 9 | 47 |
| 4299999 - Total Certified Excluding Protected Cells (Sum of 3699999, 3799999, 3899999, 3999999 and 4099999) | | | 325 | XXX | | 422 | 1,340 | 1,762 | 2,114 | 97 | 2,017 | 325 | 1,692 | XXX | 9 | 47 |
| Reciprocal Jurisdiction - Other Non-U.S. Insurers | | | | | | | | | | | | | | | | |
| RJ-1120191 | Convex Ins UK Ltd | | | | | 30 | 176 | 206 | 247 | 30 | 217 | | 217 | 4 | | 7 |
| RJ-3191400 | Convex Re Ltd | | | | | 30 | 176 | 206 | 247 | 30 | 217 | | 217 | 4 | | 7 |
| 5499999 - Total Reciprocal Jurisdiction - Other Non-U.S. Insurers | | | | XXX | | 60 | 352 | 412 | 494 | 60 | 434 | | 434 | XXX | | 14 |
| 5699999 - Total Reciprocal Jurisdiction Excluding Protected Cells (Sum of 5099999, 5199999, 5299999, 5399999 and 5499999) | | | | XXX | | 60 | 352 | 412 | 494 | 60 | 434 | | 434 | XXX | | 14 |
| 5799999 - Total Authorized, Unauthorized, Reciprocal Jurisdiction and Certified Excluding Protected Cells (Sum of 1499999, 2899999, 4299999 and 5699999) | | | 6,320 | XXX | 1,094 | 10,761 | 315,511 | 126,562 | 151,874 | 3,324 | 148,550 | 7,414 | 141,136 | XXX | 206 | 2,530 |
| 9999999 Totals | | | 6,320 | XXX | 1,094 | 10,761 | 315,511 | 126,562 | 151,874 | 3,324 | 148,550 | 7,414 | 141,136 | XXX | 206 | 2,530 |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)

(Aging of Ceded Reinsurance)

| ID Number From Col. 1 | Name of Reinsurer From Col. 3 | Reinsurance Recoverable on Paid Losses and Paid Loss Adjustment Expenses | | | | | | | 44 Total Recoverable on Paid Losses & LAE Amounts in Dispute Included in Col. 43 | 45 Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Included in Cols. 40 & 41 | 46 Total Recoverable on Paid Losses & LAE Amounts Not in Dispute (Cols. 43 - 44) | 47 Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Not in Dispute (Cols. 40 + 41 - 45) | 48 Amounts Received Prior 90 Days | 49 Percentage Overdue Col. 42/Col. 43 | 50 Percentage of Amounts More Than 90 Days Overdue Not in Dispute (Col. 47/ [Cols. 46 + 48]) | 51 Percentage More Than 120 Days Overdue (Col. 41/ Col. 43) | 52 Is the Amount in Col. 50 Less Than 20% (Yes or No) | 53 Amounts in Col. 47 for Reinsurers with Values Less Than 20% in Col. 50 |
|---|---|--|-------------------|--------------------|---------------------|---------------------|---|---|---|--|---|--|--------------------------------------|--|---|--|--|--|
| | | 37 | Overdue | | | | | 43 | | | | | | | | | | |
| | | Current | 38 1 - 29 Days | 39 30 - 90 Days | 40 91 - 120 Days | 41 Over 120 Days | 42 Total Overdue Cols. 38 + 39 + 40 + 41 | Total Due Cols. 37 + 42 (In total should equal Cols. 7 + 8) | | | | | | | | | | |
| Authorized - Affiliates - U.S. Intercompany Pooling | | | | | | | | | | | | | | | | | | |
| 42-0331872 | FARM BUREAU PROP & CAS INS CO | | | | | | | | | | | | | | | | | YES |
| 0199999 | Total Authorized - Affiliates - U.S. Intercompany Pooling | | | | | | | | | | | | | | | | | XXX |
| 0899999 | Total Authorized - Affiliates - Total Authorized - Affiliates | | | | | | | | | | | | | | | | | XXX |
| Authorized - Other U.S. Unaffiliated Insurers | | | | | | | | | | | | | | | | | | |
| 95-2371728 | ACE AMER INS CO | | | | | | | 19 | | 19 | | | | | | | | YES |
| 95-3187355 | ALLIANZ GLOBAL RISKS US INS CO | 19 | | | | | | 19 | | 19 | | | | | | | | YES |
| 06-1182357 | ALLIED WORLD INS CO | 3 | | | | | | 3 | | 3 | | | | | | | | YES |
| 36-2661954 | AMERICAN AGRICULTURAL INS CO | 5 | | | | | | 5 | | 5 | | | | | | | | YES |
| 06-1430254 | ARCH REINS CO | | | | | | | | | | | | | | | | | YES |
| 51-0434766 | AXIS REINS CO | 4 | | | | | | 4 | | 4 | | | | | | | | YES |
| 47-0574325 | BERKLEY INS CO | 3 | | | | | | 3 | | 3 | | | | | | | | YES |
| 42-0234980 | EMPLOYERS MUT CAS CO | 6 | | | | | | 6 | | 6 | | | | | | | | YES |
| 22-2005057 | EVEREST REINS CO | 1 | | | | | | 1 | | 1 | | | | | | | | YES |
| 05-0316605 | FACTORY MUT INS CO | 349 | | | | | | 349 | | 349 | | | | | | | | YES |
| 43-1898350 | FLETCHER REINS CO | 12 | | | | | | 12 | | 12 | | | | | | | | YES |
| 13-6108721 | HARCO NATL INS CO | 5 | | | | | | 5 | | 5 | | | | | | | | YES |
| 06-0384680 | HARTFORD STEAM BOIL INSPEC & INS CO | | | | | | | | | | | | | | | | | YES |
| 74-2195939 | HOUSTON CAS CO | 3 | | | | | | 3 | | 3 | | | | | | | | YES |
| 04-1543470 | LIBERTY MUT INS CO | 9 | | | | | | 9 | | 9 | | | | | | | | YES |
| 06-1481194 | MARKEL GLOBAL REINS CO | 10 | | | | | | 10 | | 10 | | | | | | | | YES |
| 13-4924125 | MUNICH REINS AMER INC | 7 | | | | | | 7 | | 7 | | | | | | | | YES |
| 31-4177100 | NATIONWIDE MUT INS CO | | | | | | | | | | | | | | | | | YES |
| 13-3138390 | NAVIGATORS INS CO | 15 | | | | | | 15 | | 15 | | | | | | | | YES |
| 47-0698507 | ODYSSEY REINS CO | 21 | | | | | | 21 | | 21 | | | | | | | | YES |
| 13-3031176 | PARTNER REINS CO OF THE US | | | | | | | | | | | | | | | | | YES |
| 35-6021485 | PROTECTIVE INS CO | | | | | | | | | | | | | | | | | YES |
| 23-1641984 | QBE REINS CORP | | | | | | | | | | | | | | | | | YES |
| 52-1952955 | RENAISSANCE REINS US INC | | | | | | | | | | | | | | | | | YES |
| 43-0727872 | SAFETY NATL CAS CORP | 47 | | | | | | 47 | | 47 | | | | | | | | YES |
| 75-1444207 | SCOR REINS CO | 1 | | | | | | 1 | | 1 | | | | | | | | YES |
| 75-1980552 | STATE NATL INS CO INC | 10 | | | | | | 10 | | 10 | | | | | | | | YES |
| 13-1675535 | SWISS REINS AMER CORP | 28 | | | | | | 28 | | 28 | | | | | | | | YES |
| 02-0449082 | TECHNOLOGY INS CO INC | 19 | | | | | | 19 | | 19 | | | | | | | | YES |
| 31-0542366 | THE CINCINNATI INS CO | 8 | | | | | | 8 | | 8 | | | | | | | | YES |
| 42-0644327 | UNITED FIRE & CAS CO | | | | | | | | | | | | | | | | | YES |
| 20-3145738 | UNITED SPECIALTY INS CO | 2 | | | | | | 2 | | 2 | | | | | | | | YES |
| 13-1290712 | XL REINS AMER INC | | | | | | | | | | | | | | | | | YES |
| 0999999 | Total Authorized - Other U.S. Unaffiliated Insurers | 587 | | | | | | 587 | | 587 | | | | | | | | XXX |
| Authorized - Pools - Mandatory Pools | | | | | | | | | | | | | | | | | | |
| AA-9991423 | MINNESOTA WORKERS COMP | | | | | | | | | | | | | | | | | YES |
| 1099999 | Total Authorized - Pools - Mandatory Pools | | | | | | | | | | | | | | | | | XXX |
| Authorized - Other Non-U.S. Insurers | | | | | | | | | | | | | | | | | | |
| AA-1120337 | Aspen Ins UK Ltd | 5 | | | | | | 5 | | 5 | | | | | | | | YES |
| AA-3194122 | DaVinci Reins Ltd | 30 | | | | | | 30 | | 30 | | | | | | | | YES |
| AA-3194130 | Endurance Specialty Ins Ltd | 4 | | | | | | 4 | | 4 | | | | | | | | YES |
| AA-1340125 | Hannover Rueck SE | 21 | | | | | | 21 | | 21 | | | | | | | | YES |
| AA-3190871 | Lancashire Ins Co Ltd | | | | | | | | | | | | | | | | | YES |
| AA-1126033 | Lloyd's Syndicate Number 33 | 27 | | | | | | 27 | | 27 | | | | | | | | YES |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)

(Aging of Ceded Reinsurance)

| ID Number From Col. 1 | Name of Reinsurer From Col. 3 | Reinsurance Recoverable on Paid Losses and Paid Loss Adjustment Expenses | | | | | | 44 Total Recoverable on Paid Losses & LAE Amounts in Dispute Included in Col. 43 | 45 Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Included in Cols. 40 & 41 | 46 Total Recoverable on Paid Losses & LAE Amounts Not in Dispute (Cols. 43 - 44) | 47 Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Not in Dispute (Cols. 40 + 41 - 45) | 48 Amounts Received Prior 90 Days | 49 Percentage Overdue Col. 42/Col. 43 | 50 Percentage of Amounts More Than 90 Days Overdue Not in Dispute (Col. 47/ [Cols. 46 + 48]) | 51 Percentage More Than 120 Days Overdue (Col. 41/ Col. 43) | 52 Is the Amount in Col. 50 Less Than 20% (Yes or No) | 53 Amounts in Col. 47 for Reinsurers with Values Less Than 20% in Col. 50 |
|--|--|--|-------------|--------------|---------------|---------------|---|---|--|---|--|--------------------------------------|--|---|--|--|--|
| | | 37 Current | 38 Overdue | | | | 43 Total Due Cols. 37 + 42 (In total should equal Cols. 7 + 8) | | | | | | | | | | |
| | | | 1 - 29 Days | 30 - 90 Days | 91 - 120 Days | Over 120 Days | | | | | | | | | | | |
| AA-1126435 | Lloyd's Syndicate Number 435 | 3 | | | | | 3 | | 3 | | | | | | | YES | |
| AA-1126510 | Lloyd's Syndicate Number 510 | 25 | | | | | 25 | | 25 | | | | | | | YES | |
| AA-1120085 | Lloyd's Syndicate Number 1274 | 3 | | | | | 3 | | 3 | | | | | | | YES | |
| AA-1127301 | Lloyd's Syndicate Number 1301 | 20 | | | | | 20 | | 20 | | | | | | | YES | |
| AA-1127414 | Lloyd's Syndicate Number 1414 | | | | | | | | | | | | | | | YES | |
| AA-1120156 | Lloyd's Syndicate Number 1686 | 16 | | | | | 16 | | 16 | | | | | | | YES | |
| AA-1120157 | Lloyd's Syndicate Number 1729 | 19 | | | | | 19 | | 19 | | | | | | | YES | |
| AA-1120171 | Lloyd's Syndicate Number 1856 | 10 | | | | | 10 | | 10 | | | | | | | YES | |
| AA-1120096 | Lloyd's Syndicate Number 1880 | 6 | | | | | 6 | | 6 | | | | | | | YES | |
| AA-1120083 | Lloyd's Syndicate Number 1910 | 85 | | | | | 85 | | 85 | | | | | | | YES | |
| AA-1120186 | Lloyd's Syndicate Number 1947 | 2 | | | | | 2 | | 2 | | | | | | | YES | |
| AA-1120084 | Lloyd's Syndicate Number 1955 | 5 | | | | | 5 | | 5 | | | | | | | YES | |
| AA-1120106 | Lloyd's Syndicate Number 1969 | 5 | | | | | 5 | | 5 | | | | | | | YES | |
| AA-1128001 | Lloyd's Syndicate Number 2001 | 38 | | | | | 38 | | 38 | | | | | | | YES | |
| AA-1128003 | Lloyd's Syndicate Number 2003 | 1 | | | | | 1 | | 1 | | | | | | | YES | |
| AA-1128010 | Lloyd's Syndicate Number 2010 | 17 | | | | | 17 | | 17 | | | | | | | YES | |
| AA-1128121 | Lloyd's Syndicate Number 2121 | | | | | | | | | | | | | | | YES | |
| AA-1128791 | Lloyd's Syndicate Number 2791 | 55 | | | | | 55 | | 55 | | | | | | | YES | |
| AA-1128987 | Lloyd's Syndicate Number 2987 | 11 | | | | | 11 | | 11 | | | | | | | YES | |
| AA-1129000 | Lloyd's Syndicate Number 3000 | 1 | | | | | 1 | | 1 | | | | | | | YES | |
| AA-1126005 | Lloyd's Syndicate Number 4000 | 1 | | | | | 1 | | 1 | | | | | | | YES | |
| AA-1120086 | Lloyd's Syndicate Number 4141 | 4 | | | | | 4 | | 4 | | | | | | | YES | |
| AA-1126006 | Lloyd's Syndicate Number 4472 | | | | | | | | | | | | | | | YES | |
| AA-1120181 | Lloyd's Syndicate Number 5886 | 16 | | | | | 16 | | 16 | | | | | | | YES | |
| AA-1840000 | Mapfre Re Compania de Reaseguros SA | | | | | | | | | | | | | | | YES | |
| AA-3190829 | Markel Bermuda Ltd | | | | | | | | | | | | | | | YES | |
| AA-3190686 | Partner Reins Co Ltd | 17 | | | | | 17 | | 17 | | | | | | | YES | |
| AA-3190339 | RENAISSANCE REINS LTD | 23 | | | | | 23 | | 23 | | | | | | | YES | |
| AA-3190870 | Validus Reins Ltd | 85 | | | | | 85 | | 85 | | | | | | | YES | |
| 1299999 | - Total Authorized - Other Non-U.S. Insurers | 555 | | | | | 555 | | 555 | | | | | | | XXX | |
| 1499999 | - Total Authorized Excluding Protected Cells (Sum of 0899999, 0999999, 1099999, 1199999 and 1299999) | 1,142 | | | | | 1,142 | | 1,142 | | | | | | | XXX | |
| Unauthorized - Other non-U.S. Insurers | | | | | | | | | | | | | | | | | |
| AA-9240012 | China Prop & Cas Reins Co Ltd | 22 | | | | | 22 | | 22 | | | | | | | YES | |
| AA-9240020 | China Reins Grp Corp | | | | | | | | | | | | | | | YES | |
| AA-3191435 | Conduit Reins Ltd | 4 | | | | | 4 | | 4 | | | | | | | YES | |
| AA-1340028 | Devk Ruckversicherungs und Beteiligungs AG | 16 | | | | | 16 | | 16 | | | | | | | YES | |
| AA-3191289 | Fidelis Ins Bermuda Ltd | 7 | | | | | 7 | | 7 | | | | | | | YES | |
| AA-1120175 | Fidelis Underwriting Ltd | 14 | | | | | 14 | | 14 | | | | | | | YES | |
| AA-5340310 | GEN INS CORP OF INDIA | 5 | | | | | 5 | | 5 | | | | | | | YES | |
| AA-3191190 | Hamilton Re Ltd | 29 | | | | | 29 | | 29 | | | | | | | YES | |
| AA-3190060 | Hannover Re (Bermuda) Ltd | 62 | | | | | 62 | | 62 | | | | | | | YES | |
| AA-1460080 | HELVETIA SCHWEIZERISCHE VERSICHERUNGS | | | | | | | | | | | | | | | YES | |
| AA-3190875 | Hiscox Ins Co (Bermuda) Ltd | 4 | | | | | 4 | | 4 | | | | | | | YES | |
| AA-8310008 | Humboldt Re Ltd | 5 | | | | | 5 | | 5 | | | | | | | YES | |
| AA-5420050 | KOREAN REINS CO | 8 | | | | | 8 | | 8 | | | | | | | YES | |
| AA-1440060 | LANSFORSKRINGS BOLAG ENS AB | 4 | | | | | 4 | | 4 | | | | | | | YES | |
| AA-3191239 | Lumen Re Ltd | 7 | | | | | 7 | | 7 | | | | | | | YES | |
| AA-1460019 | MS Amlin AG | | | | | | | | | | | | | | | YES | |
| AA-5340660 | NEW INDIA ASSUR CO LTD | 6 | | | | | 6 | | 6 | | | | | | | YES | |
| AA-5320039 | Peak Reins Co Ltd | 32 | | | | | 32 | | 32 | | | | | | | YES | |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)

(Aging of Ceded Reinsurance)

| ID Number From Col. 1 | Name of Reinsurer From Col. 3 | Reinsurance Recoverable on Paid Losses and Paid Loss Adjustment Expenses | | | | | | | 44 Total Recoverable on Paid Losses & LAE Amounts in Dispute Included in Col. 43 | 45 Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Included in Cols. 40 & 41 | 46 Total Recoverable on Paid Losses & LAE Amounts Not in Dispute (Cols. 43 - 44) | 47 Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Not in Dispute (Cols. 40 + 41 - 45) | 48 Amounts Received Prior 90 Days | 49 Percentage Overdue Col. 42/Col. 43 | 50 Percentage of Amounts More Than 90 Days Overdue Not in Dispute (Col. 47/ [Cols. 46 + 48]) | 51 Percentage More Than 120 Days Overdue (Col. 41/ Col. 43) | 52 Is the Amount in Col. 50 Less Than 20% (Yes or No) | 53 Amounts in Col. 47 for Reinsurers with Values Less Than 20% in Col. 50 | |
|--|----------------------------------|--|-------------------|--------------------|---------------------|---------------------|---|---|---|--|---|--|--------------------------------------|--|---|--|--|--|------------|
| | | 37 | Overdue | | | | | 43 Total Due Cols. 37 + 42 (In total should equal Cols. 7 + 8) | | | | | | | | | | | |
| | | Current | 38 1 - 29 Days | 39 30 - 90 Days | 40 91 - 120 Days | 41 Over 120 Days | 42 Total Overdue Cols. 38 + 39 + 40 + 41 | | | | | | | | | | | | |
| AA-3191298 | Qatar Reins Co Ltd | 14 | | | | | | 14 | | 14 | | | | | | | | YES | |
| AA-1240051 | QBE Europe NV/SA | | | | | | | | | | | | | | | | | | YES |
| AA-1340004 | R V Versicherung AG | 63 | | | | | | 63 | | 63 | | | | | | | | | YES |
| AA-1440076 | SiriusPoint Intl Ins Corp (publ) | 4 | | | | | | 4 | | 4 | | | | | | | | | YES |
| AA-5324100 | Taiping Reins Co Ltd | 19 | | | | | | 19 | | 19 | | | | | | | | | YES |
| AA-3191432 | Vantage Risk Ltd | 13 | | | | | | 13 | | 13 | | | | | | | | | YES |
| AA-3191388 | Vermeer Reins Ltd | 12 | | | | | | 12 | | 12 | | | | | | | | | YES |
| AA-3191315 | XL Bermuda Ltd | 1 | | | | | | 1 | | 1 | | | | | | | | | YES |
| 2699999 - Total Unauthorized - Other Non-U.S. Insurers | | 351 | | | | | | 351 | | 351 | | | | | | | | | XXX |
| 2899999 - Total Unauthorized Excluding Protected Cells (Sum of 2299999, 2399999, 2499999, 2599999 and 2699999) | | 351 | | | | | | 351 | | 351 | | | | | | | | | XXX |
| Certified - Other Non-U.S. Insurers | | | | | | | | | | | | | | | | | | | |
| CR-3194126 | Arch Reins Ltd | 5 | | | | | | 5 | | 5 | | | | | | | | | YES |
| CR-3190875 | Hiscox Ins Co (Bermuda) Ltd | 93 | | | | | | 93 | | 93 | | | | | | | | | YES |
| CR-1460100 | New Reins Co Ltd | 6 | | | | | | 6 | | 6 | | | | | | | | | YES |
| 4099999 - Total Certified - Other Non-U.S. Insurers | | 104 | | | | | | 104 | | 104 | | | | | | | | | XXX |
| 4299999 - Total Certified Excluding Protected Cells (Sum of 3699999, 3799999, 3899999, 3999999 and 4099999) | | 104 | | | | | | 104 | | 104 | | | | | | | | | XXX |
| Reciprocal Jurisdiction - Other Non-U.S. Insurers | | | | | | | | | | | | | | | | | | | |
| RJ-1120191 | Convex Ins UK Ltd | 7 | | | | | | 7 | | 7 | | | | | | | | | YES |
| RJ-3191400 | Convex Re Ltd | 7 | | | | | | 7 | | 7 | | | | | | | | | YES |
| 5499999 - Total Reciprocal Jurisdiction - Other Non-U.S. Insurers | | 14 | | | | | | 14 | | 14 | | | | | | | | | XXX |
| 5699999 - Total Reciprocal Jurisdiction Excluding Protected Cells (Sum of 5099999, 5199999, 5299999, 5399999 and 5499999) | | 14 | | | | | | 14 | | 14 | | | | | | | | | XXX |
| 5799999 - Total Authorized, Unauthorized, Reciprocal Jurisdiction and Certified Excluding Protected Cells (Sum of 1499999, 2899999, 4299999 and 5699999) | | 1,611 | | | | | | 1,611 | | 1,611 | | | | | | | | | XXX |
| 9999999 Totals | | 1,611 | | | | | | 1,611 | | 1,611 | | | | | | | | | XXX |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)
(Provision for Reinsurance for Certified Reinsurers)

| ID Number From Col. 1 | Name of Reinsurer From Col. 3 | Provision for Certified Reinsurance | | | | | | | | | | | | | Complete if Col. 52 = "No"; Otherwise Enter 0 | | | 69 Provision for Overdue Reinsurance Ceded to Certified Reinsurers (Greater of [Col. 62 + Col. 65] or Col. 68; not to Exceed Col. 63) |
|---|-------------------------------------|--|--|---|---|---|--|--|---|--|---|--|--|--|---|--------------------------|-----|--|
| | | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | | |
| | | Certified Reinsurer Rating (1 through 6) | Effective Date of Certified Reinsurer Rating | Percent Collateral Required for Full Credit (0% through 100%) | Catastrophe Recoverables Qualifying for Collateral Deferral | Net Recoverables Subject to Collateral Requirements for Full Credit (Col. 19 – Col. 57) | Dollar Amount of Collateral Required (Col. 56 * Col. 58) | Percent of Collateral Provided for Net Recoverables Subject to Collateral Requirements ([Col. 20+Col. 21+Col. 22+Col. 24]/Col. 58) | Percent Credit Allowed on Net Recoverables Subject to Collateral Requirements (Col. 60 / Col. 56, not to exceed 100%) | 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts in Dispute (Col. 45 * 20%) | Amount of Credit Allowed for Net Recoverables (Col. 57+[Col. 58 * Col. 61]) | Provision for Reinsurance with Certified Reinsurers Due to Collateral Deficiency (Col. 19 – Col. 63) | 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Not in Dispute (Col. 47 * 20%) | Total Collateral Provided (Col. 20+Col. 21+Col. 22+Col. 24; not to Exceed Col. 63) | Net Unsecured Recoverable for Which Credit is Allowed (Col. 63-Col. 66) | 20% of Amount in Col. 67 | | |
| Authorized - Affiliates - U.S. Intercompany Pooling | | | | | | | | | | | | | | | | | | |
| 42-0331872 | FARM BUREAU PROP & CAS INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 0199999 - Total Authorized - Affiliates - U.S. Intercompany Pooling | | | | | | | | | | | | | | | | | | |
| 0899999 - Total Authorized - Affiliates - Total Authorized - Affiliates | | | | | | | | | | | | | | | | | | |
| Authorized - Other U.S. Unaffiliated Insurers | | | | | | | | | | | | | | | | | | |
| 95-2371728 | ACE AMER INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 95-3187355 | ALLIANZ GLOBAL RISKS US INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 06-1182357 | ALLIED WORLD INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 36-2661954 | AMERICAN AGRICULTURAL INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 06-1430254 | ARCH REINS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 51-0434766 | AXIS REINS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 47-0574325 | BERKLEY INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 42-0234980 | EMPLOYERS MUT CAS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 22-2005057 | EVEREST REINS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 05-0316605 | FACTORY MUT INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 43-1898350 | FLETCHER REINS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 13-6108721 | HARCO NATL INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 06-0384680 | HARTFORD STEAM BOIL INSPEC & INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 74-2195939 | HOUSTON CAS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 04-1543470 | LIBERTY MUT INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 06-1481194 | MARKEL GLOBAL REINS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 13-4924125 | MUNICH REINS AMER INC | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 31-4177100 | NATIONWIDE MUT INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 13-3138390 | NAVIGATORS INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 47-0698507 | ODYSSEY REINS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 13-3031176 | PARTNER REINS CO OF THE US | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 35-6021485 | PROTECTIVE INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 23-1641984 | QBE REINS CORP | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 52-1952955 | RENAISSANCE REINS US INC | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 43-0727872 | SAFETY NATL CAS CORP | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 75-1444207 | SCOR REINS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 75-1980552 | STATE NATL INS CO INC | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 13-1675535 | SWISS REINS AMER CORP | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 02-0449082 | TECHNOLOGY INS CO INC | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 31-0542366 | THE CINCINNATI INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 42-0644327 | UNITED FIRE & CAS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 20-3145738 | UNITED SPECIALTY INS CO | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 13-1290712 | XL REINS AMER INC | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 0999999 - Total Authorized - Other U.S. Unaffiliated Insurers | | | | | | | | | | | | | | | | | | |
| Authorized - Pools - Mandatory Pools | | | | | | | | | | | | | | | | | | |
| AA-9991423 | MINNESOTA WORKERS COMP | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 1099999 - Total Authorized - Pools - Mandatory Pools | | | | | | | | | | | | | | | | | | |
| Authorized - Other Non-U.S. Insurers | | | | | | | | | | | | | | | | | | |
| AA-1120337 | Aspen Ins UK Ltd | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3194122 | DaVinci Reins Ltd | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3194130 | Endurance Specialty Ins Ltd | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1340125 | Hannover Rueck SE | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3190871 | Lancashire Ins Co Ltd | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)
(Provision for Reinsurance for Certified Reinsurers)

| ID Number From Col. 1 | Name of Reinsurer From Col. 3 | Provision for Certified Reinsurance | | | | | | | | | | | | | Complete if Col. 52 = "No"; Otherwise Enter 0 | | | 69 Provision for Overdue Reinsurance Ceded to Certified Reinsurers (Greater of [Col. 62 + Col. 65] or Col. 68; not to Exceed Col. 63) |
|--|--|--|--|---|---|---|--|--|---|--|---|--|--|--|---|--------------------------|-----|--|
| | | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | | |
| | | Certified Reinsurer Rating (1 through 6) | Effective Date of Certified Reinsurer Rating | Percent Collateral Required for Full Credit (0% through 100%) | Catastrophe Recoverables Qualifying for Collateral Deferral | Net Recoverables Subject to Collateral Requirements for Full Credit (Col. 19 - Col. 57) | Dollar Amount of Collateral Required (Col. 56 * Col. 58) | Percent of Collateral Provided for Net Recoverables Subject to Collateral Requirements ([Col. 20+Col. 21+Col. 22+Col. 24]/Col. 58) | Percent Credit Allowed on Net Recoverables Subject to Collateral Requirements (Col. 60 / Col. 56, not to exceed 100%) | 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts in Dispute (Col. 45 * 20%) | Amount of Credit Allowed for Net Recoverables (Col. 57+[Col. 58 * Col. 61]) | Provision for Reinsurance with Certified Reinsurers Due to Collateral Deficiency (Col. 19 - Col. 63) | 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Not in Dispute (Col. 47 * 20%) | Total Collateral Provided (Col. 20+Col. 21+Col. 22+Col. 24; not to Exceed Col. 63) | Net Unsecured Recoverable for Which Credit is Allowed (Col. 63-Col. 66) | 20% of Amount in Col. 67 | | |
| AA-1126033 | Lloyd's Syndicate Number 33 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1126435 | Lloyd's Syndicate Number 435 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1126510 | Lloyd's Syndicate Number 510 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1120085 | Lloyd's Syndicate Number 1274 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1127301 | Lloyd's Syndicate Number 1301 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1127414 | Lloyd's Syndicate Number 1414 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1120156 | Lloyd's Syndicate Number 1686 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1120157 | Lloyd's Syndicate Number 1729 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1120171 | Lloyd's Syndicate Number 1856 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1120096 | Lloyd's Syndicate Number 1880 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1120083 | Lloyd's Syndicate Number 1910 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1120186 | Lloyd's Syndicate Number 1947 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1120084 | Lloyd's Syndicate Number 1955 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1120106 | Lloyd's Syndicate Number 1969 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1128001 | Lloyd's Syndicate Number 2001 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1128003 | Lloyd's Syndicate Number 2003 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1128010 | Lloyd's Syndicate Number 2010 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1128121 | Lloyd's Syndicate Number 2121 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1128791 | Lloyd's Syndicate Number 2791 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1128987 | Lloyd's Syndicate Number 2987 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1129000 | Lloyd's Syndicate Number 3000 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1126005 | Lloyd's Syndicate Number 4000 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1120086 | Lloyd's Syndicate Number 4141 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1126006 | Lloyd's Syndicate Number 4472 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1120181 | Lloyd's Syndicate Number 5886 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1840000 | Mapfre Re Compania de Reaseguros SA | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3190829 | Markel Bermuda Ltd. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3190686 | Partner Reins Co Ltd. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3190339 | RENAISSANCE REINS LTD. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3190870 | Validus Reins Ltd. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 1299999 - Total Authorized - Other Non-U.S. Insurers | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 1499999 - Total Authorized Excluding Protected Cells (Sum of 0899999, 0999999, 1099999, 1199999 and 1299999) | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| Unauthorized - Other non-U.S. Insurers | | | | | | | | | | | | | | | | | | |
| AA-9240012 | China Prop & Gas Reins Co Ltd. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-9240020 | China Reins Grp Corp. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3191435 | Conduit Reins Ltd. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1340028 | Devk Ruckversicherungs und Beteiligungs AG | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3191289 | Fidelis Ins Bermuda Ltd. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1120175 | Fidelis Underwriting Ltd. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-5340310 | GEN INS CORP OF INDIA | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3191190 | Hamilton Re Ltd. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3190060 | Hannover Re (Bermuda) Ltd. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1460080 | HELVETIA SCHWEIZERISCHE VERSICHERUNGS | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3190875 | Hiscox Ins Co (Bermuda) Ltd. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-8310008 | Humboldt Re Ltd. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-5420050 | KOREAN REINS CO. | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1440060 | LANSFORSKRINGS BOLAG ENS AB | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)
(Provision for Reinsurance for Certified Reinsurers)

| ID Number From Col. 1 | Name of Reinsurer From Col. 3 | Provision for Certified Reinsurance | | | | | | | | | | | | | Complete if Col. 52 = "No"; Otherwise Enter 0 | | | 69 Provision for Overdue Reinsurance Ceded to Certified Reinsurers (Greater of [Col. 62 + Col. 65] or Col. 68; not to Exceed Col. 63) |
|---|----------------------------------|--|--|---|---|---|--|--|---|--|---|--|--|--|---|--------------------------|-----|--|
| | | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | | |
| | | Certified Reinsurer Rating (1 through 6) | Effective Date of Certified Reinsurer Rating | Percent Collateral Required for Full Credit (0% through 100%) | Catastrophe Recoverables Qualifying for Collateral Deferral | Net Recoverables Subject to Collateral Requirements for Full Credit (Col. 19 - Col. 57) | Dollar Amount of Collateral Required (Col. 56 * Col. 58) | Percent of Collateral Provided for Net Recoverables Subject to Collateral Requirements ((Col. 20+Col. 21+Col. 22+Col. 24)/Col. 58) | Percent Credit Allowed on Net Recoverables Subject to Collateral Requirements (Col. 60 / Col. 56, not to exceed 100%) | 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts in Dispute (Col. 45 * 20%) | Amount of Credit Allowed for Net Recoverables (Col. 57+[Col. 58 * Col. 61]) | Provision for Reinsurance with Certified Reinsurers Due to Collateral Deficiency (Col. 19 - Col. 63) | 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Not in Dispute (Col. 47 * 20%) | Total Collateral Provided (Col. 20+Col. 21+Col. 22+Col. 24; not to Exceed Col. 63) | Net Unsecured Recoverable for Which Credit is Allowed (Col. 63-Col. 66) | 20% of Amount in Col. 67 | | |
| AA-3191239 | Lumen Re Ltd | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1460019 | MS Amlin AG | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-5340660 | NEW INDIA ASSUR CO LTD | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-5320039 | Peak Reins Co Ltd | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3191298 | Qatar Reins Co Ltd | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1240051 | QBE Europe NV/SA | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1340004 | R V Versicherung AG | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-1440076 | SiriusPoint Intl Ins Corp (publ) | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-5324100 | Taiping Reins Co Ltd | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3191432 | Vantage Risk Ltd | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3191388 | Vermeer Reins Ltd | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| AA-3191315 | XL Bermuda Ltd | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 2699999 - Total Unauthorized - Other Non-U.S. Insurers | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 2899999 - Total Unauthorized Excluding Protected Cells (Sum of 2299999, 2399999, 2499999, 2599999 and 2699999) | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| Certified - Other Non-U.S. Insurers | | | | | | | | | | | | | | | | | | |
| CR-3194126 | Arch Reins Ltd | 3 | 05/06/2016 | 20.000 | | .5 | 1 | 20.000 | 100.000 | | .5 | | | | | | | |
| CR-3190875 | Hiscox Ins Co (Bermuda) Ltd | 3 | 06/13/2017 | 20.000 | | 1,616 | 323 | 20.050 | 100.000 | | 1,616 | | | | | | | |
| CR-1460100 | New Reins Co Ltd | 2 | 05/09/2018 | 10.000 | | 49 | 5 | 10.204 | 100.000 | | 49 | | | | | | | |
| 4099999 - Total Certified - Other Non-U.S. Insurers | | XXX | XXX | XXX | | 1,670 | 329 | XXX | XXX | | 1,670 | | | | | | | |
| 4299999 - Total Certified Excluding Protected Cells (Sum of 3699999, 3799999, 3899999, 3999999 and 4099999) | | XXX | XXX | XXX | | 1,670 | 329 | XXX | XXX | | 1,670 | | | | | | | |
| Reciprocal Jurisdiction - Other Non-U.S. Insurers | | | | | | | | | | | | | | | | | | |
| RJ-1120191 | Convex Ins UK Ltd | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| RJ-3191400 | Convex Re Ltd | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 5499999 - Total Reciprocal Jurisdiction - Other Non-U.S. Insurers | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 5699999 - Total Reciprocal Jurisdiction Excluding Protected Cells (Sum of 5099999, 5199999, 5299999, 5399999 and 5499999) | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | |
| 9999999 Totals | | XXX | XXX | XXX | | 1,670 | 329 | XXX | XXX | | 1,670 | | | | | | | |

25.2

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)
(Total Provision for Reinsurance)

| ID Number From Col. 1 | Name of Reinsurer From Col. 3 | 70 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Not in Dispute (Col. 47 * 20%) | Provision for Unauthorized Reinsurance | | Provision for Overdue Authorized and Reciprocal Jurisdiction Reinsurance | | Total Provision for Reinsurance | | | |
|---|-------------------------------------|--|---|--|--|--|--|---|--|--|
| | | | 71 Provision for Reinsurance with Unauthorized Reinsurers Due to Collateral Deficiency (Col. 26) | 72 Provision for Overdue Reinsurance from Unauthorized Reinsurers and Amounts in Dispute (Col. 70 + 20% of the Amount in Col. 16) | 73 Complete if Col. 52 = "Yes"; Otherwise Enter 0 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Not in Dispute + 20% of Amounts in Dispute ([Col. 47 * 20%] + [Col. 45 * 20%]) | 74 Complete if Col. 52 = "No"; Otherwise Enter 0 Greater of 20% of Net Recoverable Net of Funds Held & Collateral, or 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due (Greater of Col. 26 * 20% or [Col. 40 + 41] * 20%) | 75 Provision for Amounts Ceded to Authorized and Reciprocal Jurisdiction Reinsurers (Cols. 73 + 74) | 76 Provision for Amounts Ceded to Unauthorized Reinsurers (Cols. 71 + 72 Not in Excess of Col. 15) | 77 Provision for Amounts Ceded to Certified Reinsurers (Col. 64 + 69) | 78 Total Provision for Reinsurance (Cols. 75 + 76 + 77) |
| Authorized - Affiliates - U.S. Intercompany Pooling | | | | | | | | | | |
| 42-0331872 | FARM BUREAU PROP & CAS INS CO | | xxx | xxx | | | | xxx | xxx | |
| 0199999 - Total Authorized - Affiliates - U.S. Intercompany Pooling | | | | | | | | | | |
| 0899999 - Total Authorized - Affiliates - Total Authorized - Affiliates | | | | | | | | | | |
| Authorized - Other U.S. Unaffiliated Insurers | | | | | | | | | | |
| 95-2371728 | ACE AMER INS CO | | xxx | xxx | | | | xxx | xxx | |
| 95-3187355 | ALLIANZ GLOBAL RISKS US INS CO | | xxx | xxx | | | | xxx | xxx | |
| 06-1182357 | ALLIED WORLD INS CO | | xxx | xxx | | | | xxx | xxx | |
| 36-2661954 | AMERICAN AGRICULTURAL INS CO | | xxx | xxx | | | | xxx | xxx | |
| 06-1430254 | ARCH REINS CO | | xxx | xxx | | | | xxx | xxx | |
| 51-0434766 | AXIS REINS CO | | xxx | xxx | | | | xxx | xxx | |
| 47-0574325 | BERKLEY INS CO | | xxx | xxx | | | | xxx | xxx | |
| 42-0234980 | EMPLOYERS MUT CAS CO | | xxx | xxx | | | | xxx | xxx | |
| 22-2005057 | EVEREST REINS CO | | xxx | xxx | | | | xxx | xxx | |
| 05-0316605 | FACTORY MUT INS CO | | xxx | xxx | | | | xxx | xxx | |
| 43-1898350 | FLETCHER REINS CO | | xxx | xxx | | | | xxx | xxx | |
| 13-6108721 | HARCO NATL INS CO | | xxx | xxx | | | | xxx | xxx | |
| 06-0384680 | HARTFORD STEAM BOIL INSPEC & INS CO | | xxx | xxx | | | | xxx | xxx | |
| 74-2195939 | HOUSTON CAS CO | | xxx | xxx | | | | xxx | xxx | |
| 04-1543470 | LIBERTY MUT INS CO | | xxx | xxx | | | | xxx | xxx | |
| 06-1481194 | MARKEL GLOBAL REINS CO | | xxx | xxx | | | | xxx | xxx | |
| 13-4924125 | MUNICH REINS AMER INC | | xxx | xxx | | | | xxx | xxx | |
| 31-4177100 | NATIONWIDE MUT INS CO | | xxx | xxx | | | | xxx | xxx | |
| 13-3138390 | NAVIGATORS INS CO | | xxx | xxx | | | | xxx | xxx | |
| 47-0698507 | ODYSSEY REINS CO | | xxx | xxx | | | | xxx | xxx | |
| 13-3031176 | PARTNER REINS CO OF THE US | | xxx | xxx | | | | xxx | xxx | |
| 35-6021485 | PROTECTIVE INS CO | | xxx | xxx | | | | xxx | xxx | |
| 23-1641984 | QBE REINS CORP | | xxx | xxx | | | | xxx | xxx | |
| 52-1952955 | RENAISSANCE REINS US INC | | xxx | xxx | | | | xxx | xxx | |
| 43-0727872 | SAFETY NATL CAS CORP | | xxx | xxx | | | | xxx | xxx | |
| 75-1444207 | SCOR REINS CO | | xxx | xxx | | | | xxx | xxx | |
| 75-1980552 | STATE NATL INS CO INC | | xxx | xxx | | | | xxx | xxx | |
| 13-1675535 | SWISS REINS AMER CORP | | xxx | xxx | | | | xxx | xxx | |
| 02-0449082 | TECHNOLOGY INS CO INC | | xxx | xxx | | | | xxx | xxx | |
| 31-0542366 | THE CINCINNATI INS CO | | xxx | xxx | | | | xxx | xxx | |
| 42-0644327 | UNITED FIRE & CAS CO | | xxx | xxx | | | | xxx | xxx | |
| 20-3145738 | UNITED SPECIALTY INS CO | | xxx | xxx | | | | xxx | xxx | |
| 13-1290712 | XL REINS AMER INC | | xxx | xxx | | | | xxx | xxx | |
| 0999999 - Total Authorized - Other U.S. Unaffiliated Insurers | | | | | | | | | | |
| Authorized - Pools - Mandatory Pools | | | | | | | | | | |
| AA-9991423 | MINNESOTA WORKERS COMP | | xxx | xxx | | | | xxx | xxx | |
| 1099999 - Total Authorized - Pools - Mandatory Pools | | | | | | | | | | |
| Authorized - Other Non-U.S. Insurers | | | | | | | | | | |
| AA-1120337 | Aspen Ins UK Ltd | | xxx | xxx | | | | xxx | xxx | |
| AA-3194122 | DaVinci Reins Ltd | | xxx | xxx | | | | xxx | xxx | |
| AA-3194130 | Endurance Specialty Ins Ltd | | xxx | xxx | | | | xxx | xxx | |
| AA-1340125 | Hannover Rueck SE | | xxx | xxx | | | | xxx | xxx | |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)

(Total Provision for Reinsurance)

| ID Number From Col. 1 | Name of Reinsurer From Col. 3 | 70 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Not in Dispute (Col. 47 * 20%) | Provision for Unauthorized Reinsurance | | Provision for Overdue Authorized and Reciprocal Jurisdiction Reinsurance | | Total Provision for Reinsurance | | | |
|--|--|--|---|--|--|--|--|---|--|--|
| | | | 71 Provision for Reinsurance with Unauthorized Reinsurers Due to Collateral Deficiency (Col. 26) | 72 Provision for Overdue Reinsurance from Unauthorized Reinsurers and Amounts in Dispute (Col. 70 + 20% of the Amount in Col. 16) | 73 Complete if Col. 52 = "Yes"; Otherwise Enter 0 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Not in Dispute + 20% of Amounts in Dispute ([Col. 47 * 20%] + [Col. 45 * 20%]) | 74 Complete if Col. 52 = "No"; Otherwise Enter 0 Greater of 20% of Net Recoverable Net of Funds Held & Collateral, or 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due (Greater of Col. 26 * 20% or [Col. 40 + 41] * 20%) | 75 Provision for Amounts Ceded to Authorized and Reciprocal Jurisdiction Reinsurers (Cols. 73 + 74) | 76 Provision for Amounts Ceded to Unauthorized Reinsurers (Cols. 71 + 72 Not in Excess of Col. 15) | 77 Provision for Amounts Ceded to Certified Reinsurers (Col. 64 + 69) | 78 Total Provision for Reinsurance (Cols. 75 + 76 + 77) |
| AA-3190871 | Lancashire Ins Co Ltd | | XXX | XXX | | | | XXX | | XXX |
| AA-1126033 | Lloyd's Syndicate Number 33 | | XXX | XXX | | | | XXX | | XXX |
| AA-1126435 | Lloyd's Syndicate Number 435 | | XXX | XXX | | | | XXX | | XXX |
| AA-1126510 | Lloyd's Syndicate Number 510 | | XXX | XXX | | | | XXX | | XXX |
| AA-1120085 | Lloyd's Syndicate Number 1274 | | XXX | XXX | | | | XXX | | XXX |
| AA-1127301 | Lloyd's Syndicate Number 1301 | | XXX | XXX | | | | XXX | | XXX |
| AA-1127414 | Lloyd's Syndicate Number 1414 | | XXX | XXX | | | | XXX | | XXX |
| AA-1120156 | Lloyd's Syndicate Number 1686 | | XXX | XXX | | | | XXX | | XXX |
| AA-1120157 | Lloyd's Syndicate Number 1729 | | XXX | XXX | | | | XXX | | XXX |
| AA-1120171 | Lloyd's Syndicate Number 1856 | | XXX | XXX | | | | XXX | | XXX |
| AA-1120096 | Lloyd's Syndicate Number 1880 | | XXX | XXX | | | | XXX | | XXX |
| AA-1120083 | Lloyd's Syndicate Number 1910 | | XXX | XXX | | | | XXX | | XXX |
| AA-1120186 | Lloyd's Syndicate Number 1947 | | XXX | XXX | | | | XXX | | XXX |
| AA-1120084 | Lloyd's Syndicate Number 1955 | | XXX | XXX | | | | XXX | | XXX |
| AA-1120106 | Lloyd's Syndicate Number 1969 | | XXX | XXX | | | | XXX | | XXX |
| AA-1128001 | Lloyd's Syndicate Number 2001 | | XXX | XXX | | | | XXX | | XXX |
| AA-1128003 | Lloyd's Syndicate Number 2003 | | XXX | XXX | | | | XXX | | XXX |
| AA-1128010 | Lloyd's Syndicate Number 2010 | | XXX | XXX | | | | XXX | | XXX |
| AA-1128121 | Lloyd's Syndicate Number 2121 | | XXX | XXX | | | | XXX | | XXX |
| AA-1128791 | Lloyd's Syndicate Number 2791 | | XXX | XXX | | | | XXX | | XXX |
| AA-1128987 | Lloyd's Syndicate Number 2987 | | XXX | XXX | | | | XXX | | XXX |
| AA-1129000 | Lloyd's Syndicate Number 3000 | | XXX | XXX | | | | XXX | | XXX |
| AA-1126005 | Lloyd's Syndicate Number 4000 | | XXX | XXX | | | | XXX | | XXX |
| AA-1120086 | Lloyd's Syndicate Number 4141 | | XXX | XXX | | | | XXX | | XXX |
| AA-1126006 | Lloyd's Syndicate Number 4472 | | XXX | XXX | | | | XXX | | XXX |
| AA-1120181 | Lloyd's Syndicate Number 5886 | | XXX | XXX | | | | XXX | | XXX |
| AA-1840000 | Mapfre Re Compania de Reaseguros SA | | XXX | XXX | | | | XXX | | XXX |
| AA-3190829 | Markel Bermuda Ltd | | XXX | XXX | | | | XXX | | XXX |
| AA-3190686 | Partner Reins Co Ltd | | XXX | XXX | | | | XXX | | XXX |
| AA-3190339 | RENAISSANCE REINS LTD | | XXX | XXX | | | | XXX | | XXX |
| AA-3190870 | Validus Reins Ltd | | XXX | XXX | | | | XXX | | XXX |
| 1299999 | - Total Authorized - Other Non-U.S. Insurers | | XXX | XXX | | | | XXX | | XXX |
| 1499999 | - Total Authorized Excluding Protected Cells (Sum of 0899999, 0999999, 1099999, 1199999 and 1299999) | | XXX | XXX | | | | XXX | | XXX |
| Unauthorized - Other non-U.S. Insurers | | | | | | | | | | |
| AA-9240012 | China Prop & Cas Reins Co Ltd | | | | XXX | XXX | | XXX | | XXX |
| AA-9240020 | China Reins Grp Corp | | | | XXX | XXX | | XXX | | XXX |
| AA-3191435 | Conduit Reins Ltd | | | | XXX | XXX | | XXX | | XXX |
| AA-1340028 | Devk Ruckversicherungs und Beteiligungs AG | | | | XXX | XXX | | XXX | | XXX |
| AA-3191289 | Fidelis Ins Bermuda Ltd | | | | XXX | XXX | | XXX | | XXX |
| AA-1120175 | Fidelis Underwriting Ltd | | | | XXX | XXX | | XXX | | XXX |
| AA-5340310 | GEN INS CORP OF INDIA | | | | XXX | XXX | | XXX | | XXX |
| AA-3191190 | Hamilton Re Ltd | | | | XXX | XXX | | XXX | | XXX |
| AA-3190060 | Hannover Re (Bermuda) Ltd | | | | XXX | XXX | | XXX | | XXX |
| AA-1460080 | HELVETIA SCHWEIZERISCHE VERSICHERUNGS | | | | XXX | XXX | | XXX | | XXX |
| AA-3190875 | Hiscox Ins Co (Bermuda) Ltd | | | | XXX | XXX | | XXX | | XXX |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 3 (Continued)

Ceded Reinsurance as of December 31, Current Year (\$000 Omitted)
(Total Provision for Reinsurance)

| ID Number From Col. 1 | Name of Reinsurer From Col. 3 | 70 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Not in Dispute (Col. 47 * 20%) | Provision for Unauthorized Reinsurance | | Provision for Overdue Authorized and Reciprocal Jurisdiction Reinsurance | | Total Provision for Reinsurance | | | | |
|--|----------------------------------|--|---|--|--|--|--|---|--|--|--|
| | | | 71 Provision for Reinsurance with Unauthorized Reinsurers Due to Collateral Deficiency (Col. 26) | 72 Provision for Overdue Reinsurance from Unauthorized Reinsurers and Amounts in Dispute (Col. 70 + 20% of the Amount in Col. 16) | 73 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due Amounts Not in Dispute + 20% of Amounts in Dispute ([Col. 47 * 20%] + [Col. 45 * 20%]) | 74 Complete if Col. 52 = "No"; Otherwise Enter 0 Greater of 20% of Net Recoverable Net of Funds Held & Collateral, or 20% of Recoverable on Paid Losses & LAE Over 90 Days Past Due (Greater of Col. 26 * 20% or [Col. 40 + 41] * 20%) | 75 Provision for Amounts Ceded to Authorized and Reciprocal Jurisdiction Reinsurers (Cols. 73 + 74) | 76 Provision for Amounts Ceded to Unauthorized Reinsurers (Cols. 71 + 72 Not in Excess of Col. 15) | 77 Provision for Amounts Ceded to Certified Reinsurers (Col. 64 + 69) | 78 Total Provision for Reinsurance (Cols. 75 + 76 + 77) | |
| AA-8310008 | Humboldt Re Ltd | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-5420050 | KOREAN REINS CO | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-1440060 | LANSFORSKRINGS BOLAG ENS AB | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-3191239 | Lumen Re Ltd | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-1460019 | MS Amlin AG | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-5340660 | NEW INDIA ASSUR CO LTD | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-5320039 | Peak Reins Co Ltd | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-3191298 | Qatar Reins Co Ltd | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-1240051 | QBE Europe NV/SA | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-1340004 | R V Versicherung AG | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-1440076 | SiriusPoint Intl Ins Corp (publ) | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-5324100 | Taiping Reins Co Ltd | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-3191432 | Vantage Risk Ltd | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-3191388 | Vermeer Reins Ltd | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| AA-3191315 | XL Bermuda Ltd | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| 2699999 - Total Unauthorized - Other Non-U.S. Insurers | | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| 2899999 - Total Unauthorized Excluding Protected Cells (Sum of 2299999, 2399999, 2499999, 2599999 and 2699999) | | | | | xxx | xxx | xxx | xxx | xxx | xxx | |
| Certified - Other Non-U.S. Insurers | | | | | | | | | | | |
| CR-3194126 | Arch Reins Ltd | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| CR-3190875 | Hiscox Ins Co (Bermuda) Ltd | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| CR-1460100 | New Reins Co Ltd | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| 4099999 - Total Certified - Other Non-U.S. Insurers | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| 4299999 - Total Certified Excluding Protected Cells (Sum of 3699999, 3799999, 3899999, 3999999 and 4099999) | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| Reciprocal Jurisdiction - Other Non-U.S. Insurers | | | | | | | | | | | |
| RJ-1120191 | Convex Ins UK Ltd | | xxx | xxx | | | | | xxx | xxx | |
| RJ-3191400 | Convex Re Ltd | | xxx | xxx | | | | | xxx | xxx | |
| 5499999 - Total Reciprocal Jurisdiction - Other Non-U.S. Insurers | | | xxx | xxx | | | | | xxx | xxx | |
| 5699999 - Total Reciprocal Jurisdiction Excluding Protected Cells (Sum of 5099999, 5199999, 5299999, 5399999 and 5499999) | | | xxx | xxx | | | | | xxx | xxx | |
| 5799999 - Total Authorized, Unauthorized, Reciprocal Jurisdiction and Certified Excluding Protected Cells (Sum of 1499999, 2899999, 4299999 and 5699999) | | | | | | | | | | | |
| 9999999 Totals | | | | | | | | | | | |

26.2

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 4

Issuing or Confirming Banks for Letters of Credit from Schedule F, Part 3 (\$000 Omitted)

| Issuing or Confirming Bank Reference Number | Letters of Credit Code | American Bankers Association (ABA) Routing Number | Issuing or Confirming Bank Name | Letters of Credit Amount |
|---|------------------------|---|--|--------------------------|
| 1 | 1 | 026001591 | Standard Chartered Bank | .288 |
| 2 | 1 | 026001591 | Standard Chartered Bank | .2 |
| 3 | 1 | 026002655 | Lloyds Bank PLC | .105 |
| 4 | 1 | 026013453 | Landesbank Baden-Wuerttemberg, New York Branch | .294 |
| 5 | 1 | 021000089 | Citibank Europe PLC | .75 |
| 6 | 1 | 026002655 | Lloyds Bank PLC | .148 |
| 7 | 1 | 026002574 | Barclays Bank PLC | .28 |
| 8 | 1 | 026007993 | UBS AG | .517 |
| 9 | 1 | 026008008 | UniCredit Bank AG | 1,061 |
| 10 | 1 | 026010786 | Nordea Bank ABP, New York Branch | .102 |
| 11 | 1 | 026007728 | National Australia Bank, A.B.N | .328 |
| 12 | 1 | 026002574 | Barclays Bank PLC | .32 |
| 13 | 1 | 026009917 | ANZ Bank New York | .229 |
| 14 | 1 | 026009179 | Credit Suisse AG | .176 |
| 15 | 2 | 026002574 | Barclays Bank PLC | |
| 15 | 2 | 026002655 | Lloyds Bank PLC | |
| 15 | 2 | 026007728 | National Australia Bank, A.B.N | |
| 15 | 2 | 026007689 | BNP Paribas | |
| 15 | 2 | 026008044 | Commerzbank AG | |
| 16 | 1 | 026002574 | Barclays Bank PLC | .39 |
| 17 | 1 | 026007728 | National Australia Bank, A.B.N | .589 |
| 18 | 1 | 026009632 | Bank of Tokyo-Mitsubishi UFG | .264 |
| 19 | 1 | 021000089 | Citibank Europe PLC | 1,304 |
| 20 | 1 | 021000089 | Citibank Europe PLC | .37 |
| 21 | 1 | 021000089 | Citibank Europe PLC | .329 |
| 22 | 1 | 121000248 | Wells Fargo Bank, N.A. | .253 |
| 23 | 1 | 021000089 | Citibank Europe PLC | .117 |
| 24 | 2 | 026009632 | Bank of Tokyo-Mitsubishi UFG | |
| 24 | 2 | 026002574 | Barclays Bank PLC | |
| 24 | 2 | 021000089 | Citibank Europe PLC | |
| 24 | 2 | 026009179 | Credit Suisse AG | |
| 24 | 2 | 021001033 | Deutsche Bank AG | |
| 24 | 2 | 021001088 | HSBC Bank USA, N.A | |
| 24 | 2 | 026014601 | Goldman Sachs Bank | |
| 24 | 2 | 021000021 | JPMorgan Chase Bank, N.A | |
| 24 | 2 | 026014630 | Morgan Stanley Bank, N.A | |
| 24 | 2 | 021000018 | The Bank of New York Mellon | |
| 24 | 2 | 121000248 | Wells Fargo Bank, N.A | |
| 25 | 1 | 026009593 | Bank of America, N.A | .1 |
| Total | | | | 6,320 |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE F - PART 5

Interrogatories for Schedule F, Part 3 (000 Omitted)

A. Report the five largest provisional commission rates included in the cedant's reinsurance treaties. The commission rate to be reported is by contract with ceded premium in excess of \$50,000:

| | 1 | 2 | 3 |
|----|--------------------------|------------------------|----------------------|
| | <u>Name of Reinsurer</u> | <u>Commission Rate</u> | <u>Ceded Premium</u> |
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |

B. Report the five largest reinsurance recoverables reported in Schedule F, Part 3, Column 15, due from any one reinsurer (based on-the total recoverables), Schedule F, Part 3, Line 9999999, Column 15, the amount of ceded premium, and indicate whether the recoverables are due from an affiliated insurer.

| | 1 | 2 | 3 | 4 |
|-----|------------------------------------|---------------------------|-----------------------|-------------------|
| | <u>Name of Reinsurer</u> | <u>Total Recoverables</u> | <u>Ceded Premiums</u> | <u>Affiliated</u> |
| 6. | FARM BUREAU PROP & CAS INS CO..... | 199,679 | 207,656 | Yes [X] No [] |
| 7. | ACE AMER INS CO..... | 93,385 | 241,602 | Yes [] No [X] |
| 8. | FACTORY MUT INS CO..... | 2,234 | 3,601 | Yes [] No [X] |
| 9. | SAFETY NATL CAS CORP..... | 1,812 | 644 | Yes [] No [X] |
| 10. | HISCOX INS CO (BERMUDA) LTD..... | 1,712 | 704 | Yes [] No [X] |

NOTE: Disclosure of the five largest provisional commission rates should exclude mandatory pools and joint underwriting associations.

SCHEDULE F - PART 6

Restatement of Balance Sheet to Identify Net Credit for Reinsurance

| | 1 As Reported (Net of Ceded) | 2 Restatement Adjustments | 3 Restated (Gross of Ceded) |
|---|------------------------------------|---------------------------------|-----------------------------------|
| ASSETS (Page 2, Col. 3) | | | |
| 1. Cash and invested assets (Line 12) | 4,542,430 | | 4,542,430 |
| 2. Premiums and considerations (Line 15) | 366,704 | | 366,704 |
| 3. Reinsurance recoverable on loss and loss adjustment expense payments (Line 16.1) | 1,610,852 | (1,610,852) | |
| 4. Funds held by or deposited with reinsured companies (Line 16.2) | 40,072 | | 40,072 |
| 5. Other assets | 8,962,852 | | 8,962,852 |
| 6. Net amount recoverable from reinsurers | | 324,191,449 | 324,191,449 |
| 7. Protected cell assets (Line 27) | | | |
| 8. Totals (Line 28) | 15,522,910 | 322,580,597 | 338,103,507 |
| LIABILITIES (Page 3) | | | |
| 9. Losses and loss adjustment expenses (Lines 1 through 3) | 90,449 | 173,827,584 | 173,918,033 |
| 10. Taxes, expenses, and other obligations (Lines 4 through 8) | 1,377,042 | 1,302,654 | 2,679,696 |
| 11. Unearned premiums (Line 9) | | 150,833,756 | 150,833,756 |
| 12. Advance premiums (Line 10) | | | |
| 13. Dividends declared and unpaid (Line 11.1 and 11.2) | | | |
| 14. Ceded reinsurance premiums payable (net of ceding commissions) (Line 12) | 3,279,397 | (3,279,397) | |
| 15. Funds held by company under reinsurance treaties (Line 13) | 104,000 | (104,000) | |
| 16. Amounts withheld or retained by company for account of others (Line 14) | | | |
| 17. Provision for reinsurance (Line 16) | | | |
| 18. Other liabilities | 679,042 | | 679,042 |
| 19. Total liabilities excluding protected cell business (Line 26) | 5,529,930 | 322,580,597 | 328,110,527 |
| 20. Protected cell liabilities (Line 27) | | | |
| 21. Surplus as regards policyholders (Line 37) | 9,992,980 | X X X | 9,992,980 |
| 22. Totals (Line 38) | 15,522,910 | 322,580,597 | 338,103,507 |

NOTE: Is the restatement of this exhibit the result of grossing up balances ceded to affiliates under 100 percent reinsurance or pooling arrangements? Yes [X] No []

If yes, give full explanation:

The company participates in a reinsurance pooling agreement with an affiliated company. Under the terms of the agreement, the Company cedes to the affiliate all of its business.....

Schedule H - Part 1

NONE

Schedule H - Part 2

NONE

Schedule H - Part 3

NONE

Schedule H - Part 4

NONE

Schedule H - Part 5 - Health Claims

NONE

Schedule P - Part 1 - Summary

NONE

Schedule P - Part 2 - Summary

NONE

Schedule P - Part 3 - Summary

NONE

Schedule P - Part 4 - Summary

NONE

Schedule P - Part 1A - Home/Farm

NONE

Schedule P - Part 1B - Private Passenger

NONE

Schedule P - Part 1C - Comm Auto/Truck

NONE

Schedule P - Part 1D - Workers' Comp

NONE

Schedule P - Part 1E - Comm Multi Peril

NONE

Schedule P - Part 1F - Med Pro Liab Occ

NONE

Schedule P - Part 1F - Med Pro Liab Clm

NONE

Schedule P - Part 1G - Special Liability

NONE

Schedule P - Part 1H - Other Liab Occur

NONE

Schedule P - Part 1H - Other Liab Claims

NONE

Schedule P - Part 1I - Special Property

NONE

Schedule P - Part 1J - Auto Physical

NONE

Schedule P - Part 1K - Fidelity/Surety

NONE

Schedule P - Part 1L - Other

NONE

Schedule P - Part 1M - International

NONE

Schedule P - Part 1N - Reinsurance

NONE

Schedule P - Part 1O - Reinsurance

NONE

Schedule P - Part 1P - Reinsurance

NONE

Schedule P - Part 1R - Prod Liab Occur

NONE

Schedule P - Part 1R - Prod Liab Claims

NONE

Schedule P - Part 1S-Fin./Mtg. Guaranty

NONE

Schedule P - Part 1T - Warranty

NONE

Schedule P - Part 2A

NONE

Schedule P - Part 2B

NONE

Schedule P - Part 2C

NONE

Schedule P - Part 2D

NONE

Schedule P - Part 2E

NONE

Schedule P - Part 2F - Section 1

NONE

Schedule P - Part 2F - Med Pro Liab Clm

NONE

Schedule P - Part 2G

NONE

Schedule P - Part 2H - Other Liab Occur

NONE

Schedule P - Part 2H - Other Liab Claim

NONE

Schedule P - Part 2I

NONE

Schedule P - Part 2J

NONE

Schedule P - Part 2K

NONE

Schedule P - Part 2L

NONE

Schedule P - Part 2M

NONE

Schedule P - Part 2N

NONE

Schedule P - Part 2O

NONE

Schedule P - Part 2P

NONE

Schedule P - Part 2R - Prod Liab Occur

NONE

Schedule P - Part 2R - Prod Liab Claims

NONE

Schedule P - Part 2S

NONE

Schedule P - Part 2T

NONE

Schedule P - Part 3A

NONE

Schedule P - Part 3B

NONE

Schedule P - Part 3C

NONE

Schedule P - Part 3D

NONE

Schedule P - Part 3E

NONE

Schedule P - Part 3F - Med Pro Liab Occ

NONE

Schedule P - Part 3F - Med Pro Liab Clm

NONE

Schedule P - Part 3G

NONE

Schedule P - Part 3H - Other Liab Occur

NONE

Schedule P - Part 3H - Other Liab Claims

NONE

Schedule P - Part 3I

NONE

Schedule P - Part 3J

NONE

Schedule P - Part 3K

NONE

Schedule P - Part 3L

NONE

Schedule P - Part 3M

NONE

Schedule P - Part 3N

NONE

Schedule P - Part 3O

NONE

Schedule P - Part 3P

NONE

Schedule P - Part 3R - Prod Liab Occur

NONE

Schedule P - Part 3R - Prod Liab Claims

NONE

Schedule P - Part 3S

NONE

Schedule P - Part 3T

NONE

Schedule P - Part 4A

NONE

Schedule P - Part 4B

NONE

Schedule P - Part 4C

NONE

Schedule P - Part 4D

NONE

Schedule P - Part 4E

NONE

Schedule P - Part 4F - Med Pro Liab Occ

NONE

Schedule P - Part 4F - Med Pro Liab Clm

NONE

Schedule P - Part 4G

NONE

Schedule P - Part 4H - Other Liab Occur

NONE

Schedule P - Part 4H - Other Liab Claims

NONE

Schedule P - Part 4I

NONE

Schedule P - Part 4J

NONE

Schedule P - Part 4K

NONE

Schedule P - Part 4L

NONE

Schedule P - Part 4M

NONE

Schedule P - Part 4N

NONE

Schedule P - Part 4O

NONE

Schedule P - Part 4P

NONE

Schedule P - Part 4R - Prod Liab Occur

NONE

Schedule P - Part 4R - Prod Liab Claims

NONE

Schedule P - Part 4S

NONE

Schedule P - Part 4T - Warranty

NONE

Schedule P - Part 5A- SN1

NONE

Schedule P - Part 5A- SN2

NONE

Schedule P - Part 5A- SN3

NONE

Schedule P - Part 5B- SN1

NONE

Schedule P - Part 5B- SN2

NONE

Schedule P - Part 5B- SN3

NONE

Schedule P - Part 5C- SN1

NONE

Schedule P - Part 5C- SN2

NONE

Schedule P - Part 5C- SN3

NONE

Schedule P - Part 5D- SN1

NONE

Schedule P - Part 5D- SN2

NONE

Schedule P - Part 5D- SN3

NONE

Schedule P - Part 5E- SN1

NONE

Schedule P - Part 5E- SN2

NONE

Schedule P - Part 5E- SN3

NONE

Schedule P - Part 5F- SN1A

NONE

Schedule P - Part 5F- SN2A

NONE

Schedule P - Part 5F- SN3A

NONE

Schedule P - Part 5F- SN1B

NONE

Schedule P - Part 5F- SN2B

NONE

Schedule P - Part 5F- SN3B

NONE

Schedule P - Part 5H- SN1A

NONE

Schedule P - Part 5H- SN2A

NONE

Schedule P - Part 5H- SN3A

NONE

Schedule P - Part 5H- SN1B

NONE

Schedule P - Part 5H- SN2B

NONE

Schedule P - Part 5H- SN3B

NONE

Schedule P - Part 5R- SN1A

NONE

Schedule P - Part 5R- SN2A

NONE

Schedule P - Part 5R- SN3A

NONE

Schedule P - Part 5R- SN1B

NONE

Schedule P - Part 5R- SN2B

NONE

Schedule P - Part 5R- SN3B

NONE

Schedule P - Part 5T- SN1

NONE

Schedule P - Part 5T- SN2

NONE

Schedule P - Part 5T- SN3

NONE

Schedule P - Part 6C - SN1

NONE

Schedule P - Part 6C - SN2

NONE

Schedule P - Part 6D - SN1

NONE

Schedule P - Part 6D - SN2

NONE

Schedule P - Part 6E - SN1

NONE

Schedule P - Part 6E - SN2

NONE

Schedule P - Part 6H - SN1A

NONE

Schedule P - Part 6H - SN2A

NONE

Schedule P - Part 6H - SN1B

NONE

Schedule P - Part 6H - SN2B

NONE

Schedule P - Part 6M - SN1

NONE

Schedule P - Part 6M - SN2

NONE

Schedule P - Part 6N - SN1

NONE

Schedule P - Part 6N - SN2

NONE

Schedule P - Part 6O - SN1

NONE

Schedule P - Part 6O - SN2

NONE

Schedule P - Part 6R - SN1A

NONE

Schedule P - Part 6R - SN2A

NONE

Schedule P - Part 6R - SN1B

NONE

Schedule P - Part 6R - SN2B

NONE

Schedule P - Part 7A - Section 1

NONE

Schedule P - Part 7A - Section 2

NONE

Schedule P - Part 7A - Section 3

NONE

Schedule P - Part 7A - Section 4

NONE

Schedule P - Part 7A - Section 5

NONE

Schedule P - Part 7B - Section 1

NONE

Schedule P - Part 7B - Section 2

NONE

Schedule P - Part 7B - Section 3

NONE

Schedule P - Part 7B - Section 4

NONE

Schedule P - Part 7B - Section 5

NONE

Schedule P - Part 7B - Section 6

NONE

Schedule P - Part 7B - Section 7

NONE

Schedule P Interrogatories

NONE

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE T - EXHIBIT OF PREMIUMS WRITTEN

Allocated By States And Territories

| States, etc. | 1 Active Status (a) | Gross Premiums, Including Policy and Membership Fees Less Return Premiums and Premiums on Policies Not Taken | | 4 Dividends Paid or Credited to Policyholders on Direct Business | 5 Direct Losses Paid (Deducting Salvage) | 6 Direct Losses Incurred | 7 Direct Losses Unpaid | 8 Finance and Service Charges Not Included in Premiums | 9 Direct Premium Written for Federal Purchasing Groups (Included in Col. 2) |
|---|------------------------|--|-----------------------------|---|---|-----------------------------|---------------------------|---|--|
| | | 2 Direct Premiums Written | 3 Direct Premiums Earned | | | | | | |
| 1. Alabama | AL | L | | | | | | | |
| 2. Alaska | AK | N | | | | | | | |
| 3. Arizona | AZ | L | 29,836,869 | 27,887,018 | 21,350,324 | 22,766,679 | 11,413,895 | 11,833 | |
| 4. Arkansas | AR | L | | | | | | | |
| 5. California | CA | N | | | | | | | |
| 6. Colorado | CO | L | 265,838 | 157,742 | 305,238 | 308,347 | 349,124 | | |
| 7. Connecticut | CT | N | | | | | | | |
| 8. Delaware | DE | N | | | | | | | |
| 9. Dist. Columbia | DC | N | | | | | | | |
| 10. Florida | FL | N | | | | | | | |
| 11. Georgia | GA | N | | | | | | | |
| 12. Hawaii | HI | N | | | | | | | |
| 13. Idaho | ID | L | 94,564 | 114,759 | 101,847 | 110,544 | 12,557 | | |
| 14. Illinois | IL | L | 11,780 | 11,780 | | | | | |
| 15. Indiana | IN | L | 3,800,240 | 3,000,723 | 4,148,943 | 4,531,307 | 650,675 | | |
| 16. Iowa | IA | L | 118,679,055 | 115,316,733 | 49,627,634 | 48,142,960 | 24,767,604 | 18,912 | |
| 17. Kansas | KS | L | 153,260,194 | 140,451,949 | 160,181,599 | 180,619,835 | 51,374,937 | 17,800 | |
| 18. Kentucky | KY | N | | | | | | | |
| 19. Louisiana | LA | N | | | | | | | |
| 20. Maine | ME | N | | | | | | | |
| 21. Maryland | MD | N | | | | | | | |
| 22. Massachusetts | MA | N | | | | | | | |
| 23. Michigan | MI | L | | | | | | | |
| 24. Minnesota | MN | L | 27,343,259 | 25,784,084 | 26,435,363 | 32,284,375 | 16,513,375 | 9,706 | |
| 25. Mississippi | MS | N | | | | | | | |
| 26. Missouri | MO | L | 230,796 | 236,184 | 414,420 | 188,490 | 11,192 | | |
| 27. Montana | MT | L | 29,491 | 27,969 | 33,537 | 40,666 | 11,634 | | |
| 28. Nebraska | NE | L | 63,067,591 | 59,819,879 | 46,960,361 | 61,197,209 | 28,300,801 | 10,136 | |
| 29. Nevada | NV | L | 688,118 | 638,590 | 848,659 | 985,796 | 186,176 | | |
| 30. New Hampshire | NH | N | | | | | | | |
| 31. New Jersey | NJ | N | | | | | | | |
| 32. New Mexico | NM | L | 17,554,966 | 16,573,522 | 9,803,512 | 10,205,058 | 5,665,026 | 7,052 | |
| 33. New York | NY | N | | | | | | | |
| 34. No. Carolina | NC | N | | | | | | | |
| 35. No. Dakota | ND | L | 186,531 | 151,532 | 130,268 | 215,448 | 88,503 | | |
| 36. Ohio | OH | L | 3,282,697 | 2,699,517 | 1,270,449 | 1,746,226 | 806,103 | | |
| 37. Oklahoma | OK | L | 246,858 | 270,570 | 688,864 | 689,154 | 2,241 | | |
| 38. Oregon | OR | N | | | | | | | |
| 39. Pennsylvania | PA | N | | | | | | | |
| 40. Rhode Island | RI | N | | | | | | | |
| 41. So. Carolina | SC | L | | | | | | | |
| 42. So. Dakota | SD | L | 16,653,051 | 15,667,473 | 13,973,857 | 17,284,548 | 6,494,747 | 3,720 | |
| 43. Tennessee | TN | L | | | | | | | |
| 44. Texas | TX | L | 45,279 | 13,584 | | 3,583 | 3,583 | | |
| 45. Utah | UT | L | 32,716,574 | 29,781,396 | 24,315,332 | 25,762,787 | 10,954,112 | 6,088 | |
| 46. Vermont | VT | N | | | | | | | |
| 47. Virginia | VA | L | | | | | | | |
| 48. Washington | WA | N | | | | | | | |
| 49. West Virginia | WV | N | | | | | | | |
| 50. Wisconsin | WI | L | 428,930 | 4,105 | | (189,689) | | | |
| 51. Wyoming | WY | L | 35,099 | 34,996 | 18,959 | 24,809 | 6,944 | | |
| 52. American Samoa | AS | N | | | | | | | |
| 53. Guam | GU | N | | | | | | | |
| 54. Puerto Rico | PR | N | | | | | | | |
| 55. U.S. Virgin Islands | VI | N | | | | | | | |
| 56. Northern Mariana Islands | MP | N | | | | | | | |
| 57. Canada | CAN | N | | | | | | | |
| 58. Aggregate other alien | OT | XXX | | | | | | | |
| 59. Totals | XXX | | 468,457,780 | 438,644,105 | 360,609,166 | 406,918,132 | 157,613,229 | 85,247 | |
| DETAILS OF WRITE-INS | | | | | | | | | |
| 58001. | XXX | | | | | | | | |
| 58002. | XXX | | | | | | | | |
| 58003. | XXX | | | | | | | | |
| 58998. Sum. of remaining write-ins for Line 58 from overflow page | XXX | | | | | | | | |
| 58999. Totals (Lines 58001 through 58003 + 58998) (Line 58 above) | XXX | | | | | | | | |

(a) Active Status Counts

- 1. L – Licensed or Chartered – Licensed insurance carrier or domiciled RRG 27
- 2. R – Registered – Non-domiciled RRGs 5.
- 3. E – Eligible – Reporting entities eligible or approved to write surplus lines in the state (other than their state of domicile – See DSLI) 6.
- 4. Q – Qualified – Qualified or accredited reinsurer 27
- 5. D – Domestic Surplus Lines Insurer (DSLII) – Reporting entities authorized to write surplus lines in the state of domicile 6.
- 6. N – None of the above – Not allowed to write business in the state 30

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

Gross premiums were allocated to states based on location of risk.

**SCHEDULE T – PART 2
INTERSTATE COMPACT – EXHIBIT OF PREMIUMS WRITTEN**

Allocated By States and Territories

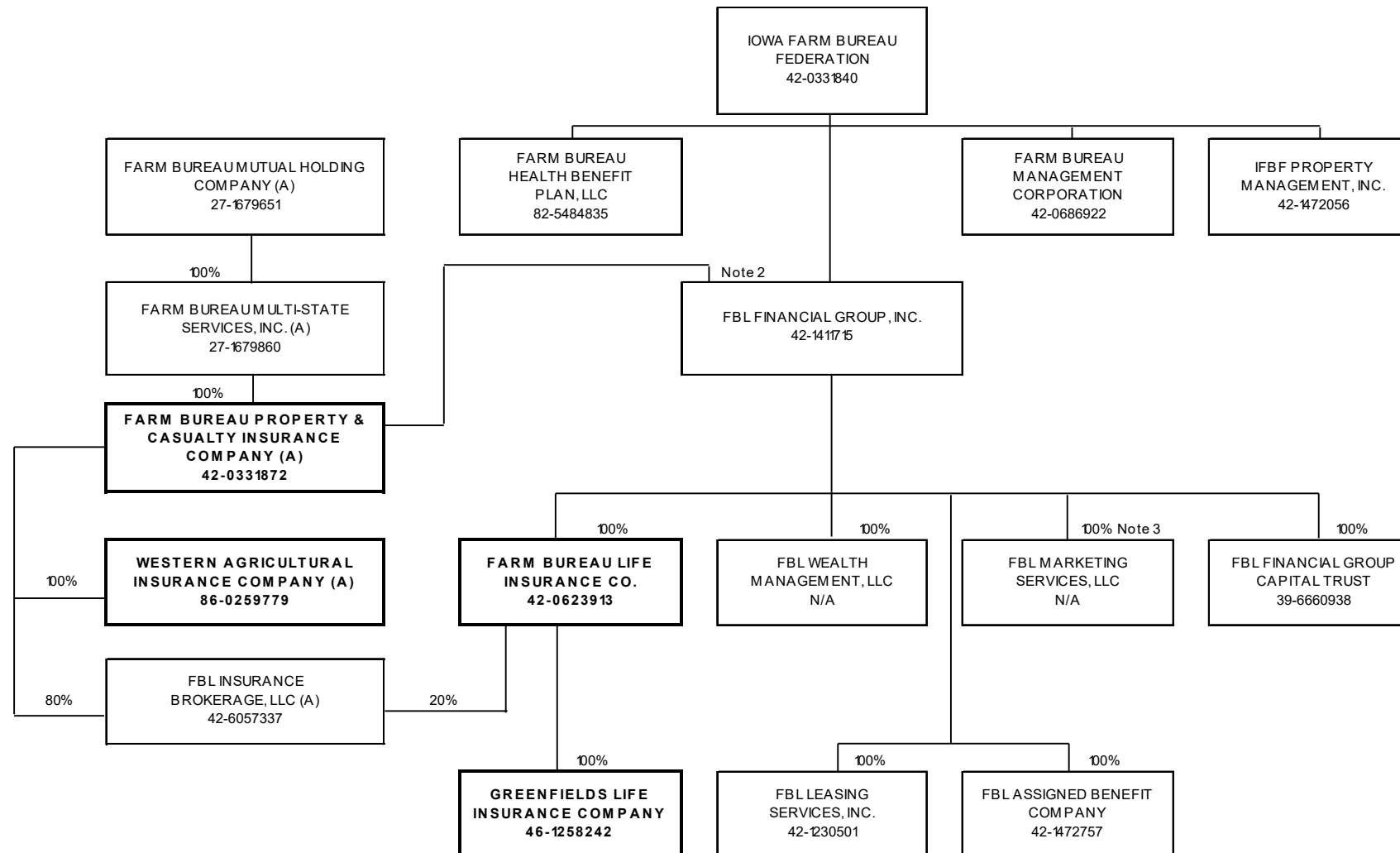
| States, Etc. | Direct Business Only | | | | | |
|------------------------------|-------------------------------------|---------------------------------------|--|---|-----------------------------|-------------|
| | 1 Life (Group and Individual) | 2 Annuities (Group and Individual) | 3 Disability Income (Group and Individual) | 4 Long-Term Care (Group and Individual) | 5 Deposit-Type Contracts | 6 Totals |
| 1. Alabama | AL | | | | | |
| 2. Alaska | AK | | | | | |
| 3. Arizona | AZ | | | | | |
| 4. Arkansas | AR | | | | | |
| 5. California | CA | | | | | |
| 6. Colorado | CO | | | | | |
| 7. Connecticut | CT | | | | | |
| 8. Delaware | DE | | | | | |
| 9. District of Columbia | DC | | | | | |
| 10. Florida | FL | | | | | |
| 11. Georgia | GA | | | | | |
| 12. Hawaii | HI | | | | | |
| 13. Idaho | ID | | | | | |
| 14. Illinois | IL | | | | | |
| 15. Indiana | IN | | | | | |
| 16. Iowa | IA | | | | | |
| 17. Kansas | KS | | | | | |
| 18. Kentucky | KY | | | | | |
| 19. Louisiana | LA | | | | | |
| 20. Maine | ME | | | | | |
| 21. Maryland | MD | | | | | |
| 22. Massachusetts | MA | | | | | |
| 23. Michigan | MI | | | | | |
| 24. Minnesota | MN | | | | | |
| 25. Mississippi | MS | | | | | |
| 26. Missouri | MO | | | | | |
| 27. Montana | MT | | | | | |
| 28. Nebraska | NE | | | | | |
| 29. Nevada | NV | | | | | |
| 30. New Hampshire | NH | | | | | |
| 31. New Jersey | NJ | | | | | |
| 32. New Mexico | NM | | | | | |
| 33. New York | NY | | | | | |
| 34. North Carolina | NC | | | | | |
| 35. North Dakota | ND | | | | | |
| 36. Ohio | OH | | | | | |
| 37. Oklahoma | OK | | | | | |
| 38. Oregon | OR | | | | | |
| 39. Pennsylvania | PA | | | | | |
| 40. Rhode Island | RI | | | | | |
| 41. South Carolina | SC | | | | | |
| 42. South Dakota | SD | | | | | |
| 43. Tennessee | TN | | | | | |
| 44. Texas | TX | | | | | |
| 45. Utah | UT | | | | | |
| 46. Vermont | VT | | | | | |
| 47. Virginia | VA | | | | | |
| 48. Washington | WA | | | | | |
| 49. West Virginia | WV | | | | | |
| 50. Wisconsin | WI | | | | | |
| 51. Wyoming | WY | | | | | |
| 52. American Samoa | AS | | | | | |
| 53. Guam | GU | | | | | |
| 54. Puerto Rico | PR | | | | | |
| 55. US Virgin Islands | VI | | | | | |
| 56. Northern Mariana Islands | MP | | | | | |
| 57. Canada | CAN | | | | | |
| 58. Aggregate Other Alien | OT | | | | | |
| 59. Totals | | | | | | |

NONE

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

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

PART 1 – ORGANIZATIONAL CHART



Notes to Organization Chart dated December 31, 2022

1. NAIC Company codes and state abbreviations for domestic insurers:

| | | |
|---|-------|----|
| Farm Bureau Life Insurance Company | 63088 | IA |
| Farm Bureau Property & Casualty Insurance Company | 13773 | IA |
| Western Agricultural Insurance Company | 27871 | IA |
| Greenfields Life Insurance Company | 14908 | IA |

2. Ownership of FBL Financial Group, Inc., by class of voting stock, is as follows:

| | Common Stock | Series B Preferred Stock | Total Voting Interest | Series C Preferred Stock |
|---|--------------|--------------------------|-----------------------|--------------------------|
| Iowa Farm Bureau Federation | 60.5% | 100.0% | 72.0% | 100.0% |
| Farm Bureau Property & Casualty Insurance Company | 39.5% | - | 28.0% | - |

3. The minority owner in FBL Marketing Services, LLC is in a negative equity position at December 31, 2022

Legend

— Ownership

(A) Managed by FBL Financial Group, Inc.

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|------------|--------------------------------|-------------------|------------|--------------|------------|--|---|----------------------|----------------------------------|--|--|--|--|-------------------------------------|----|
| Group Code | Group Name | NAIC Company Code | ID Number | Federal RSSD | CIK | Name of Securities Exchange if Publicly Traded (U.S. or International) | Names of Parent, Subsidiaries Or Affiliates | Domiciliary Location | Relationship to Reporting Entity | Directly Controlled by (Name of Entity/Person) | Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other) | If Control is Ownership Provide Percentage | Ultimate Controlling Entity(ies)/Person(s) | Is an SCA Filing Required? (Yes/No) | * |
| 00513 | IOWA FARM BUREAU GROUP OF IOWA | 63088 | 42-0623913 | 2506551 | 0000911209 | | FARM BUREAU LIFE INSURANCE COMPANY | IA | IA | FBL FINANCIAL GROUP, INC. | OWNERSHIP | 100.0 | IOWA FARM BUREAU FEDERATION | NO | |
| 00513 | IOWA FARM BUREAU GROUP OF IOWA | 13773 | 42-0331872 | | | | FARM BUREAU PROPERTY & CASUALTY INSUR CO. | IA | UDP | FARM BUREAU MULTI-STATE SERVICES, INC. | OWNERSHIP | 100.0 | IOWA FARM BUREAU FEDERATION | YES | 1 |
| 00513 | IOWA FARM BUREAU GROUP OF IOWA | 27871 | 86-0259779 | | | | WESTERN AGRICULTURAL INSURANCE COMPANY | IA | RE | FARM BUREAU PROPERTY & CASUALTY INSUR CO. | OWNERSHIP | 100.0 | IOWA FARM BUREAU FEDERATION | NO | 1 |
| 00513 | IOWA FARM BUREAU GROUP OF IOWA | 14908 | 46-1258242 | | | | GREENFIELDS LIFE INSURANCE COMPANY | IA | IA | FARM BUREAU LIFE INSURANCE COMPANY | OWNERSHIP | 100.0 | IOWA FARM BUREAU FEDERATION | NO | |
| | | | 42-1411715 | 3894291 | 0001012771 | | FBL FINANCIAL GROUP, INC. | IA | NIA | IOWA FARM BUREAU FEDERATION | OWNERSHIP | 72.0 | IOWA FARM BUREAU FEDERATION | NO | |
| | | | 42-1411715 | 3894291 | 0001012771 | | FBL FINANCIAL GROUP, INC. | IA | NIA | FARM BUREAU PROPERTY & CASUALTY INSUR CO. | OWNERSHIP | 28.0 | IOWA FARM BUREAU FEDERATION | NO | |
| | | | 42-0331840 | | 0001033753 | | IOWA FARM BUREAU FEDERATION | IA | NIA | ELECTED BOARD OF DIRECTORS | MANAGEMENT | | IOWA FARM BUREAU FEDERATION | NO | |
| | | | 42-0686922 | | | | FARM BUREAU MANAGEMENT CORPORATION | IA | NIA | IOWA FARM BUREAU FEDERATION | OWNERSHIP | 100.0 | IOWA FARM BUREAU FEDERATION | NO | |
| | | | 42-1472056 | | | | IFBF PROPERTY MANAGEMENT, INC. | IA | NIA | IOWA FARM BUREAU FEDERATION | OWNERSHIP | 100.0 | IOWA FARM BUREAU FEDERATION | NO | |
| | | | 39-6660938 | | | | FBL FINANCIAL GROUP CAPITAL TRUST | DE | NIA | FBL FINANCIAL GROUP, INC. | OWNERSHIP | 100.0 | IOWA FARM BUREAU FEDERATION | NO | |
| | | | 42-6057337 | | | | FBL INSURANCE BROKERAGE, LLC | IA | NIA | FARM BUREAU PROPERTY & CASUALTY INSUR CO. | OWNERSHIP | 80.0 | IOWA FARM BUREAU FEDERATION | NO | 1 |
| | | | 42-6057337 | | | | FBL INSURANCE BROKERAGE, LLC | IA | NIA | FARM BUREAU LIFE INSURANCE CO. | OWNERSHIP | 20.0 | IOWA FARM BUREAU FEDERATION | NO | 1 |
| | | | | | | | FBL MARKETING SERVICES, LLC | IA | NIA | FBL FINANCIAL GROUP, INC. | OWNERSHIP | 100.0 | IOWA FARM BUREAU FEDERATION | NO | |
| | | | 42-1230501 | | | | FBL LEASING SERVICES, INC. | IA | NIA | FBL FINANCIAL GROUP, INC. | OWNERSHIP | 100.0 | IOWA FARM BUREAU FEDERATION | NO | |
| | | | 42-1472757 | | | | FBL ASSIGNED BENEFIT COMPANY | IA | NIA | FBL FINANCIAL GROUP, INC. | OWNERSHIP | 100.0 | IOWA FARM BUREAU FEDERATION | NO | |
| | | | 27-1679651 | | | | FARM BUREAU MUTUAL HOLDING COMPANY | IA | UIP | FBL FINANCIAL GROUP, INC. | MANAGEMENT | | IOWA FARM BUREAU FEDERATION | NO | 1 |
| | | | 27-1679860 | | | | FARM BUREAU MULTI-STATE SERVICES, INC. | IA | UIP | FARM BUREAU MUTUAL HOLDING COMPANY | OWNERSHIP | 100.0 | IOWA FARM BUREAU FEDERATION | NO | 1 |
| | | | | | | | FBL WEALTH MANAGEMENT, LLC | IA | NIA | FBL FINANCIAL GROUP, INC. | OWNERSHIP | 100.0 | IOWA FARM BUREAU FEDERATION | NO | |
| | | | 82-5484835 | | | | FARM BUREAU HEALTH BENEFIT PLAN, LLC | IA | NIA | IOWA FARM BUREAU FEDERATION | OWNERSHIP | 100.0 | IOWA FARM BUREAU FEDERATION | NO | |

| Asterisk | Explanation |
|----------|--------------------------------------|
| 1 | Managed by FBL Financial Group, Inc. |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

REQUIRED FILINGS

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of **WAIVED** to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason, enter **SEE EXPLANATION** and provide an explanation following the interrogatory questions.

RESPONSES

MARCH FILING

- | | |
|--|---------------|
| 1. Will an actuarial opinion be filed by March 1? |YES..... |
| 2. Will the Supplemental Compensation Exhibit be filed with the state of domicile by March 1? |YES..... |
| 3. Will the confidential Risk-based Capital Report be filed with the NAIC by March 1? |YES..... |
| 4. Will the confidential Risk-based Capital Report be filed with the state of domicile, if required, by March 1? |YES..... |

APRIL FILING

- | | |
|--|---------------|
| 5. Will the Insurance Expense Exhibit be filed with the state of domicile and the NAIC by April 1? |YES..... |
| 6. Will Management's Discussion and Analysis be filed by April 1? |YES..... |
| 7. Will the Supplemental Investment Risks Interrogatories be filed by April 1? |YES..... |

MAY FILING

- | | |
|---|---------------|
| 8. Will this company be included in a combined annual statement that is filed with the NAIC by May 1? |YES..... |
|---|---------------|

JUNE FILING

- | | |
|---|---------------|
| 9. Will an audited financial report be filed by June 1? |YES..... |
| 10. Will Accountants Letter of Qualifications be filed with the state of domicile and electronically with the NAIC by June 1? |YES..... |

SUPPLEMENTAL FILINGS

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

MARCH FILING

- | | |
|--|---------------|
| 11. Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1? |NO..... |
| 12. Will the Financial Guaranty Insurance Exhibit be filed by March 1? |NO..... |
| 13. Will the Medicare Supplement Insurance Experience Exhibit be filed with the state of domicile and the NAIC by March 1? |NO..... |
| 14. Will Supplement A to Schedule T (Medical Professional Liability Supplement) be filed by March 1? |NO..... |
| 15. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC by March 1? |NO..... |
| 16. Will the Premiums Attributed to Protected Cells Exhibit be filed by March 1? |NO..... |
| 17. Will the Reinsurance Summary Supplemental Filing for General Interrogatory 9 be filed with the state of domicile and the NAIC by March 1? |NO..... |
| 18. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1? |NO..... |
| 19. Will the confidential Actuarial Opinion Summary be filed with the state of domicile, if required, by March 15 (or the date otherwise specified)? |YES..... |
| 20. Will the Reinsurance Attestation Supplement be filed with the state of domicile and the NAIC by March 1? |YES..... |
| 21. Will the Exceptions to the Reinsurance Attestation Supplement be filed with the state of domicile by March 1? |NO..... |
| 22. Will the Bail Bond Supplement be filed with the state of domicile and the NAIC by March 1? |NO..... |
| 23. Will the Director and Officer Insurance Coverage Supplement be filed with the state of domicile and the NAIC by March 1? |YES..... |
| 24. Will an approval from the reporting entity's state of domicile for relief related to the five-year rotation requirement for lead audit partner be filed electronically with the NAIC by March 1? |NO..... |
| 25. Will an approval from the reporting entity's state of domicile for relief related to the one-year cooling off period for independent CPA be filed electronically with the NAIC by March 1? |NO..... |
| 26. Will an approval from the reporting entity's state of domicile for relief related to the Requirements for Audit Committees be filed electronically with the NAIC by March 1? |NO..... |
| 27. Will the Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts be filed with the state of domicile and the NAIC by March 1? |NO..... |

APRIL FILING

- | | |
|--|---------------|
| 28. Will the Credit Insurance Experience Exhibit be filed with the state of domicile and the NAIC by April 1? |NO..... |
| 29. Will the Long-term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? |NO..... |
| 30. Will the Accident and Health Policy Experience Exhibit be filed by April 1? |NO..... |
| 31. Will the Supplemental Health Care Exhibit (Parts 1, 2 and 3) be filed with the state of domicile and the NAIC by April 1? |NO..... |
| 32. Will the regulator-only (non-public) Supplemental Health Care Exhibit's Allocation Report be filed with the state of domicile and the NAIC by April 1? |NO..... |
| 33. Will the Cybersecurity and Identity Theft Insurance Coverage Supplement be filed with the state of domicile and the NAIC by April 1? |YES..... |
| 34. Will the Life, Health & Annuity Guaranty Association Assessable Premium Exhibit – Parts 1 and 2 be filed with the state of domicile and the NAIC by April 1? |NO..... |
| 35. Will the Private Flood Insurance Supplement be filed with the state of domicile and the NAIC by April 1? |NO..... |
| 36. Will the Mortgage Guaranty Insurance Exhibit be filed with the state of domicile and the NAIC by April 1? |NO..... |

AUGUST FILING

- | | |
|--|---------------|
| 37. Will Management's Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? |YES..... |
|--|---------------|

Explanation:

Bar Code:

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

11. 
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30. 
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31. 
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32. 
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34. 
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35. 
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ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY
SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES



36.

SUMMARY INVESTMENT SCHEDULE

| Investment Categories | Gross Investment Holdings | | Admitted Assets as Reported in the Annual Statement | | | |
|--|---------------------------|--|---|--|---------------------------------|--|
| | 1 Amount | 2 Percentage of Column 1 Line 13 | 3 Amount | 4 Securities Lending Reinvested Collateral Amount | 5 Total (Col. 3+4) Amount | 6 Percentage of Column 5 Line 13 |
| 1. Long-Term Bonds (Schedule D, Part 1): | | | | | | |
| 1.01 U.S. governments | 3,017,840 | 66.437 | 3,017,840 | | 3,017,840 | 66.437 |
| 1.02 All other governments | | | | | | |
| 1.03 U.S. states, territories and possessions, etc. guaranteed | | | | | | |
| 1.04 U.S. political subdivisions of states, territories, and possessions, guaranteed | | | | | | |
| 1.05 U.S. special revenue and special assessment obligations, etc. non-guaranteed | | | | | | |
| 1.06 Industrial and miscellaneous | | | | | | |
| 1.07 Hybrid securities | | | | | | |
| 1.08 Parent, subsidiaries and affiliates | | | | | | |
| 1.09 SVO identified funds | | | | | | |
| 1.10 Unaffiliated bank loans | | | | | | |
| 1.11 Unaffiliated certificates of deposit | | | | | | |
| 1.12 Total long-term bonds | 3,017,840 | 66.437 | 3,017,840 | | 3,017,840 | 66.437 |
| 2. Preferred stocks (Schedule D, Part 2, Section 1): | | | | | | |
| 2.01 Industrial and miscellaneous (Unaffiliated) | | | | | | |
| 2.02 Parent, subsidiaries and affiliates | | | | | | |
| 2.03 Total preferred stocks | | | | | | |
| 3. Common stocks (Schedule D, Part 2, Section 2): | | | | | | |
| 3.01 Industrial and miscellaneous Publicly traded (Unaffiliated) | | | | | | |
| 3.02 Industrial and miscellaneous Other (Unaffiliated) | 2,958,896 | 65.139 | 2,958,896 | | 2,958,896 | 65.139 |
| 3.03 Parent, subsidiaries and affiliates Publicly traded | | | | | | |
| 3.04 Parent, subsidiaries and affiliates Other | | | | | | |
| 3.05 Mutual funds | | | | | | |
| 3.06 Unit investment trusts | | | | | | |
| 3.07 Closed-end funds | | | | | | |
| 3.08 Exchange traded funds | | | | | | |
| 3.09 Total common stocks | 2,958,896 | 65.139 | 2,958,896 | | 2,958,896 | 65.139 |
| 4. Mortgage loans (Schedule B): | | | | | | |
| 4.01 Farm mortgages | | | | | | |
| 4.02 Residential mortgages | | | | | | |
| 4.03 Commercial mortgages | | | | | | |
| 4.04 Mezzanine real estate loans | | | | | | |
| 4.05 Total valuation allowance | | | | | | |
| 4.06 Total mortgage loans | | | | | | |
| 5. Real estate (Schedule A): | | | | | | |
| 5.01 Properties occupied by company | | | | | | |
| 5.02 Properties held for production of income | | | | | | |
| 5.03 Properties held for sale | | | | | | |
| 5.04 Total real estate | | | | | | |
| 6. Cash, cash equivalents and short-term investments: | | | | | | |
| 6.01 Cash (Schedule E, Part 1) | (1,436,244) | (31.618) | (1,436,244) | | (1,436,244) | (31.618) |
| 6.02 Cash equivalents (Schedule E, Part 2) | | | | | | |
| 6.03 Short-term investments (Schedule DA) | | | | | | |
| 6.04 Total cash, cash equivalents and short-term investments | (1,436,244) | (31.618) | (1,436,244) | | (1,436,244) | (31.618) |
| 7. Contract loans | | | | | | |
| 8. Derivatives (Schedule DB) | | | | | | |
| 9. Other invested assets (Schedule BA) | | | | | | |
| 10. Receivables for securities | 1,938 | 0.043 | 1,938 | | 1,938 | 0.043 |
| 11. Securities Lending (Schedule DL, Part 1) | | | | XXX | XXX | XXX |
| 12. Other invested assets (Page 2, Line 11) | | | | | | |
| 13. Total invested assets | 4,542,430 | 100.000 | 4,542,430 | | 4,542,430 | 100.000 |

SCHEDULE A – VERIFICATION BETWEEN YEARS

Real Estate

- 1. Book/adjusted carrying value, December 31 of prior year.....
- 2. Cost of acquired:
 - 2.1 Actual cost at time of acquisition (Part 2, Column 6).....
 - 2.2 Additional investment made after acquisition (Part 2, Column 9).....
- 3. Current year change in encumbrances:
 - 3.1 Totals, Part 1, Column 13.....
 - 3.2 Totals, Part 3, Column 11.....
- 4. Total gain (loss) on disposals, Part 3, Column 18.....
- 5. Deduct amounts received on disposals, Part 3, Column 15.....
- 6. Total foreign exchange change in book/adjusted carrying value.....
 - 6.1 Totals, Part 1, Column 15.....
 - 6.2 Totals, Part 3, Column 13.....
- 7. Deduct current year's other-than-temporary impairment recognized:
 - 7.1 Totals, Part 1, Column 12.....
 - 7.2 Totals, Part 3, Column 10.....
- 8. Deduct current year's depreciation:
 - 8.1 Totals, Part 1, Column 11.....
 - 8.2 Totals, Part 3, Column 9.....
- 9. Book/adjusted carrying value at the end of current period (Lines 1+2+3+4-5+6-7-8).....
- 10. Deduct total nonadmitted amounts.....
- 11. Statement value at end of current period (Line 9 minus Line 10).....

NONE

SCHEDULE B – VERIFICATION BETWEEN YEARS

Mortgage Loans

- 1. Book value/recorded investment excluding accrued interest, December 31 of prior year.....
- 2. Cost of acquired:
 - 2.1 Actual cost at time of acquisition (Part 2, Column 7).....
 - 2.2 Additional investment made after acquisition (Part 2, Column 8).....
- 3. Capitalized deferred interest and other:
 - 3.1 Totals, Part 1, Column 12.....
 - 3.2 Totals, Part 3, Column 11.....
- 4. Accrual of discount.....
- 5. Unrealized valuation increase (decrease):
 - 5.1 Totals, Part 1, Column 9.....
 - 5.2 Totals, Part 3, Column 8.....
- 6. Total gain (loss) on disposals, Part 3, Column 18.....
- 7. Deduct amounts received on disposals, Part 3, Column 15.....
- 8. Deduct amortization of premium and mortgage interest points and commitment fees.....
- 9. Total foreign exchange change in book value/recorded investment excluding accrued interest:
 - 9.1 Totals, Part 1, Column 13.....
 - 9.2 Totals, Part 3, Column 13.....
- 10. Deduct current year's other-than-temporary impairment recognized:
 - 10.1 Totals, Part 1, Column 11.....
 - 10.2 Totals, Part 3, Column 10.....
- 11. Book value/recorded investment excluding accrued interest at end of current period (Lines 1+2+3+4+5+6-7-8+9-10).....
- 12. Total valuation allowance.....
- 13. Subtotal (Line 11 plus Line 12).....
- 14. Deduct total nonadmitted amounts.....
- 15. Statement value of mortgages owned at end of current period (Line 13 minus Line 14).....

NONE

SCHEDULE BA – VERIFICATION BETWEEN YEARS

Other Long-Term Invested Assets

| | |
|---|--|
| 1. Book/adjusted carrying value, December 31 of prior year..... | |
| 2. Cost of acquired: | |
| 2.1 Actual cost at time of acquisition (Part 2, Column 8) | |
| 2.2 Additional investment made after acquisition (Part 2, Column 9) | |
| 3. Capitalized deferred interest and other: | |
| 3.1 Totals, Part 1, Column 16..... | |
| 3.2 Totals, Part 3, Column 12..... | |
| 4. Accrual of discount..... | |
| 5. Unrealized valuation increase (decrease): | |
| 5.1 Totals, Part 1, Column 13 | |
| 5.2 Totals, Part 3, Column 9 | |
| 6. Total gain (loss) on disposals, Part 3, Column 19..... | |
| 7. Deduct amounts received on disposals, Part 3, Column 16..... | |
| 8. Deduct amortization of premium and depreciation..... | |
| 9. Total foreign exchange change in book/adjusted carrying value: | |
| 9.1 Totals, Part 1, Column 17..... | |
| 9.2 Totals, Part 3, Column 14..... | |
| 10. Deduct current year's other-than-temporary impairment recognized: | |
| 10.1 Totals, Part 1, Column 15 | |
| 10.2 Totals, Part 3, Column 11..... | |
| 11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5+6-7-8+9-10)..... | |
| 12. Deduct total nonadmitted amounts..... | |
| 13. Statement value at end of current period (Line 11 minus Line 12)..... | |

NONE

SCHEDULE D – VERIFICATION BETWEEN YEARS

Bonds and Stocks

| | |
|---|-----------|
| 1. Book/adjusted carrying value, December 31 of prior year..... | 7,060,672 |
| 2. Cost of bonds and stocks acquired, Part 3, Column 7..... | |
| 3. Accrual of discount..... | 100 |
| 4. Unrealized valuation increase (decrease): | |
| 4.1 Part 1, Column 12..... | |
| 4.2 Part 2, Section 1, Column 15..... | |
| 4.3 Part 2, Section 2, Column 13..... | (79,599) |
| 4.4 Part 4, Column 11..... | (79,599) |
| 5. Total gain (loss) on disposals, Part 4, Column 19..... | |
| 6. Deduction consideration for bonds and stocks disposed of, Part 4, Column 7..... | 1,000,000 |
| 7. Deduct amortization of premium..... | 4,429 |
| 8. Total foreign exchange change in book/adjusted carrying value: | |
| 8.1 Part 1, Column 15..... | |
| 8.2 Part 2, Section 1, Column 19..... | |
| 8.3 Part 2, Section 2, Column 16..... | |
| 8.4 Part 4, Column 15..... | |
| 9. Deduct current year's other-than-temporary impairment recognized: | |
| 9.1 Part 1, Column 14..... | |
| 9.2 Part 2, Section 1, Column 17..... | |
| 9.3 Part 2, Section 2, Column 14..... | |
| 9.4 Part 4, Column 13..... | |
| 10. Total investment income recognized as a result of prepayment penalties and/or acceleration fees, Note 5Q, Line (2)..... | |
| 11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9+10)..... | 5,976,744 |
| 12. Deduct total nonadmitted amounts..... | |
| 13. Statement value at end of current period (Line 11 minus Line 12)..... | 5,976,744 |

SCHEDULE D - SUMMARY BY COUNTRY

Long-Term Bonds and Stocks OWNED December 31 of Current Year

| Description | | 1 Book/Adjusted Carrying Value | 2 Fair Value | 3 Actual Cost | 4 Par Value of Bonds |
|--|-----------------------------------|--------------------------------------|-----------------|------------------|-------------------------|
| BONDS | | | | | |
| Governments (including all obligations guaranteed by governments) | 1. United States | 3,017,840 | 2,708,416 | 3,022,257 | 3,000,000 |
| | 2. Canada | | | | |
| | 3. Other Countries | | | | |
| | 4. Totals | 3,017,840 | 2,708,416 | 3,022,257 | 3,000,000 |
| U.S. States, Territories and Possessions (direct and guaranteed) | 5. Totals | | | | |
| U.S. Political Subdivisions of States, Territories and Possessions (direct and guaranteed) | 6. Totals | | | | |
| U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and their Political Subdivisions | 7. Totals | | | | |
| Industrial and Miscellaneous, SVO Identified Funds, Unaffiliated Bank Loans, Unaffiliated Certificates of Deposit and Hybrid Securities (unaffiliated) | 8. United States | | | | |
| | 9. Canada | | | | |
| | 10. Other Countries | | | | |
| | 11. Totals | | | | |
| Parent, Subsidiaries and Affiliates | 12. Totals | | | | |
| | 13. Total Bonds | 3,017,840 | 2,708,416 | 3,022,257 | 3,000,000 |
| PREFERRED STOCKS | | | | | |
| Industrial and Miscellaneous (unaffiliated) | 14. United States | | | | |
| | 15. Canada | | | | |
| | 16. Other Countries | | | | |
| | 17. Totals | | | | |
| Parent, Subsidiaries and Affiliates | 18. Totals | | | | |
| | 19. Total Preferred Stocks | | | | |
| COMMON STOCKS | | | | | |
| Industrial and Miscellaneous (unaffiliated), Mutual Funds, Unit Investment Trusts, Closed-End Funds and Exchange Traded Funds | 20. United States | 2,958,896 | 2,958,896 | 624,613 | |
| | 21. Canada | | | | |
| | 22. Other Countries | | | | |
| | 23. Totals | 2,958,896 | 2,958,896 | 624,613 | |
| Parent, Subsidiaries and Affiliates | 24. Totals | | | | |
| | 25. Total Common Stocks | 2,958,896 | 2,958,896 | 624,613 | |
| | 26. Total Stocks | 2,958,896 | 2,958,896 | 624,613 | |
| | 27. Total Bonds and Stocks | 5,976,736 | 5,667,312 | 3,646,870 | |

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE D - PART 1A - SECTION 1

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

| NAIC Designation | 1 1 Year or Less | 2 Over 1 Year Through 5 Years | 3 Over 5 Years Through 10 Years | 4 Over 10 Years Through 20 Years | 5 Over 20 Years | 6 No Maturity Date | 7 Total Current Year | 8 Col. 7 as a % of Line 12.7 | 9 Total from Col. 7 Prior Year | 10 % From Col. 8 Prior Year | 11 Total Publicly Traded | 12 Total Privately Placed (a) |
|---|---------------------|-------------------------------------|---------------------------------------|--|--------------------|--------------------------|----------------------------|------------------------------------|--------------------------------------|-----------------------------------|--------------------------------|-------------------------------------|
| 1. U.S. Governments | | | | | | | | | | | | |
| 1.1 NAIC 1 | | 3,017,840 | | | | XXX | 3,017,840 | 100.0 | 4,022,170 | 100.0 | 3,017,840 | |
| 1.2 NAIC 2 | | | | | | XXX | | | | | | |
| 1.3 NAIC 3 | | | | | | XXX | | | | | | |
| 1.4 NAIC 4 | | | | | | XXX | | | | | | |
| 1.5 NAIC 5 | | | | | | XXX | | | | | | |
| 1.6 NAIC 6 | | | | | | XXX | | | | | | |
| 1.7 Totals | | 3,017,840 | | | | XXX | 3,017,840 | 100.0 | 4,022,170 | 100.0 | 3,017,840 | |
| 2. All Other Governments | | | | | | | | | | | | |
| 2.1 NAIC 1 | | | | | | XXX | | | | | | |
| 2.2 NAIC 2 | | | | | | XXX | | | | | | |
| 2.3 NAIC 3 | | | | | | XXX | | | | | | |
| 2.4 NAIC 4 | | | | | | XXX | | | | | | |
| 2.5 NAIC 5 | | | | | | XXX | | | | | | |
| 2.6 NAIC 6 | | | | | | XXX | | | | | | |
| 2.7 Totals | | | | | | XXX | | | | | | |
| 3. U.S. States, Territories and Possessions, etc., Guaranteed | | | | | | | | | | | | |
| 3.1 NAIC 1 | | | | | | XXX | | | | | | |
| 3.2 NAIC 2 | | | | | | XXX | | | | | | |
| 3.3 NAIC 3 | | | | | | XXX | | | | | | |
| 3.4 NAIC 4 | | | | | | XXX | | | | | | |
| 3.5 NAIC 5 | | | | | | XXX | | | | | | |
| 3.6 NAIC 6 | | | | | | XXX | | | | | | |
| 3.7 Totals | | | | | | XXX | | | | | | |
| 4. U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed | | | | | | | | | | | | |
| 4.1 NAIC 1 | | | | | | XXX | | | | | | |
| 4.2 NAIC 2 | | | | | | XXX | | | | | | |
| 4.3 NAIC 3 | | | | | | XXX | | | | | | |
| 4.4 NAIC 4 | | | | | | XXX | | | | | | |
| 4.5 NAIC 5 | | | | | | XXX | | | | | | |
| 4.6 NAIC 6 | | | | | | XXX | | | | | | |
| 4.7 Totals | | | | | | XXX | | | | | | |
| 5. U.S. Special Revenue & Special Assessment Obligations, etc., Non-Guaranteed | | | | | | | | | | | | |
| 5.1 NAIC 1 | | | | | | XXX | | | | | | |
| 5.2 NAIC 2 | | | | | | XXX | | | | | | |
| 5.3 NAIC 3 | | | | | | XXX | | | | | | |
| 5.4 NAIC 4 | | | | | | XXX | | | | | | |
| 5.5 NAIC 5 | | | | | | XXX | | | | | | |
| 5.6 NAIC 6 | | | | | | XXX | | | | | | |
| 5.7 Totals | | | | | | XXX | | | | | | |

S105

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE D - PART 1A - SECTION 1 (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

| NAIC Designation | 1 1 Year or Less | 2 Over 1 Year Through 5 Years | 3 Over 5 Years Through 10 Years | 4 Over 10 Years Through 20 Years | 5 Over 20 Years | 6 No Maturity Date | 7 Total Current Year | 8 Col. 7 as a % of Line 12.7 | 9 Total from Col. 7 Prior Year | 10 % From Col. 8 Prior Year | 11 Total Publicly Traded | 12 Total Privately Placed (a) |
|---|---------------------|-------------------------------------|---------------------------------------|--|--------------------|--------------------------|----------------------------|------------------------------------|--------------------------------------|-----------------------------------|--------------------------------|-------------------------------------|
| 6. Industrial and Miscellaneous (unaffiliated) | | | | | | | | | | | | |
| 6.1 NAIC 1 | | | | | | XXX | | | | | | |
| 6.2 NAIC 2 | | | | | | XXX | | | | | | |
| 6.3 NAIC 3 | | | | | | XXX | | | | | | |
| 6.4 NAIC 4 | | | | | | XXX | | | | | | |
| 6.5 NAIC 5 | | | | | | XXX | | | | | | |
| 6.6 NAIC 6 | | | | | | XXX | | | | | | |
| 6.7 Totals | | | | | | XXX | | | | | | |
| 7. Hybrid Securities | | | | | | | | | | | | |
| 7.1 NAIC 1 | | | | | | XXX | | | | | | |
| 7.2 NAIC 2 | | | | | | XXX | | | | | | |
| 7.3 NAIC 3 | | | | | | XXX | | | | | | |
| 7.4 NAIC 4 | | | | | | XXX | | | | | | |
| 7.5 NAIC 5 | | | | | | XXX | | | | | | |
| 7.6 NAIC 6 | | | | | | XXX | | | | | | |
| 7.7 Totals | | | | | | XXX | | | | | | |
| 8. Parent, Subsidiaries and Affiliates | | | | | | | | | | | | |
| 8.1 NAIC 1 | | | | | | XXX | | | | | | |
| 8.2 NAIC 2 | | | | | | XXX | | | | | | |
| 8.3 NAIC 3 | | | | | | XXX | | | | | | |
| 8.4 NAIC 4 | | | | | | XXX | | | | | | |
| 8.5 NAIC 5 | | | | | | XXX | | | | | | |
| 8.6 NAIC 6 | | | | | | XXX | | | | | | |
| 8.7 Totals | | | | | | XXX | | | | | | |
| 9. SVO Identified Funds | | | | | | | | | | | | |
| 9.1 NAIC 1 | XXX | XXX | XXX | XXX | XXX | | | | | | | |
| 9.2 NAIC 2 | XXX | XXX | XXX | XXX | XXX | | | | | | | |
| 9.3 NAIC 3 | XXX | XXX | XXX | XXX | XXX | | | | | | | |
| 9.4 NAIC 4 | XXX | XXX | XXX | XXX | XXX | | | | | | | |
| 9.5 NAIC 5 | XXX | XXX | XXX | XXX | XXX | | | | | | | |
| 9.6 NAIC 6 | XXX | XXX | XXX | XXX | XXX | | | | | | | |
| 9.7 Totals | XXX | XXX | XXX | XXX | XXX | | | | | | | |
| 10. Unaffiliated Bank Loans | | | | | | | | | | | | |
| 10.1 NAIC 1 | | | | | | XXX | | | | | | |
| 10.2 NAIC 2 | | | | | | XXX | | | | | | |
| 10.3 NAIC 3 | | | | | | XXX | | | | | | |
| 10.4 NAIC 4 | | | | | | XXX | | | | | | |
| 10.5 NAIC 5 | | | | | | XXX | | | | | | |
| 10.6 NAIC 6 | | | | | | XXX | | | | | | |
| 10.7 Totals | | | | | | XXX | | | | | | |
| 11. Unaffiliated Certificates of Deposit | | | | | | | | | | | | |
| 11.1 NAIC 1 | | | | | | XXX | | XXX | XXX | | | |
| 11.2 NAIC 2 | | | | | | XXX | | XXX | XXX | | | |
| 11.3 NAIC 3 | | | | | | XXX | | XXX | XXX | | | |
| 11.4 NAIC 4 | | | | | | XXX | | XXX | XXX | | | |
| 11.5 NAIC 5 | | | | | | XXX | | XXX | XXX | | | |
| 11.6 NAIC 6 | | | | | | XXX | | XXX | XXX | | | |
| 11.7 Totals | | | | | | XXX | | XXX | XXX | | | |

901S

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE D - PART 1A - SECTION 1 (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

| NAIC Designation | 1 1 Year or Less | 2 Over 1 Year Through 5 Years | 3 Over 5 Years Through 10 Years | 4 Over 10 Years Through 20 Years | 5 Over 20 Years | 6 No Maturity Date | 7 Total Current Year | 8 Col. 7 as a % of Line 12.7 | 9 Total from Col. 7 Prior Year | 10 % From Col. 8 Prior Year | 11 Total Publicly Traded | 12 Total Privately Placed (a) |
|--|---------------------|-------------------------------------|---------------------------------------|--|--------------------|--------------------------|----------------------------|------------------------------------|--------------------------------------|-----------------------------------|--------------------------------|-------------------------------------|
| 12. Total Bonds Current Year | | | | | | | | | | | | |
| 12.1 NAIC 1 | (d) | 3,017,840 | | | | | 3,017,840 | 100.0 | XXX | XXX | 3,017,840 | |
| 12.2 NAIC 2 | (d) | | | | | | | | XXX | XXX | | |
| 12.3 NAIC 3 | (d) | | | | | | | | XXX | XXX | | |
| 12.4 NAIC 4 | (d) | | | | | | | | XXX | XXX | | |
| 12.5 NAIC 5 | (d) | | | | | | | | XXX | XXX | | |
| 12.6 NAIC 6 | (d) | | | | | | | | XXX | XXX | | |
| 12.7 Totals | | 3,017,840 | | | | | 3,017,840 | 100.0 | XXX | XXX | 3,017,840 | |
| 12.8 Line 12.7 as a % of Col. 7 | | 100.0 | | | | | 100.0 | XXX | XXX | XXX | 100.0 | |
| 13. Total Bonds Prior Year | | | | | | | | | | | | |
| 13.1 NAIC 1 | | 2,692,446 | 329,729 | | | | XXX | XXX | 4,022,170 | 100.0 | 4,022,170 | |
| 13.2 NAIC 2 | | | | | | | XXX | XXX | | | | |
| 13.3 NAIC 3 | | | | | | | XXX | XXX | | | | |
| 13.4 NAIC 4 | | | | | | | XXX | XXX | | | | |
| 13.5 NAIC 5 | | | | | | | XXX | XXX | (c) | | | |
| 13.6 NAIC 6 | | | | | | | XXX | XXX | (c) | | | |
| 13.7 Totals | 999,995 | 2,692,446 | 329,729 | | | | XXX | XXX | 4,022,170 | 100.0 | 4,022,170 | |
| 13.8 Line 13.7 as a % of Col. 9 | 24.9 | 66.9 | 8.2 | | | | XXX | XXX | 100.0 | XXX | 100.0 | |
| 14. Total Publicly Traded Bonds | | | | | | | | | | | | |
| 14.1 NAIC 1 | | 3,017,840 | | | | | 3,017,840 | 100.0 | 4,022,170 | 100.0 | 3,017,840 | XXX |
| 14.2 NAIC 2 | | | | | | | | | | | | XXX |
| 14.3 NAIC 3 | | | | | | | | | | | | XXX |
| 14.4 NAIC 4 | | | | | | | | | | | | XXX |
| 14.5 NAIC 5 | | | | | | | | | | | | XXX |
| 14.6 NAIC 6 | | | | | | | | | | | | XXX |
| 14.7 Totals | | 3,017,840 | | | | | 3,017,840 | 100.0 | 4,022,170 | 100.0 | 3,017,840 | XXX |
| 14.8 Line 14.7 as a % of Col. 7 | | 100.0 | | | | | 100.0 | XXX | XXX | XXX | 100.0 | XXX |
| 14.9 Line 14.7 as a % of Line 12.7, Col. 7, Section 12 | | 100.0 | | | | | 100.0 | XXX | XXX | XXX | 100.0 | XXX |
| 15. Total Privately Placed Bonds | | | | | | | | | | | | |
| 15.1 NAIC 1 | | | | | | | | | | | XXX | |
| 15.2 NAIC 2 | | | | | | | | | | | XXX | |
| 15.3 NAIC 3 | | | | | | | | | | | XXX | |
| 15.4 NAIC 4 | | | | | | | | | | | XXX | |
| 15.5 NAIC 5 | | | | | | | | | | | XXX | |
| 15.6 NAIC 6 | | | | | | | | | | | XXX | |
| 15.7 Totals | | | | | | | | | | | XXX | |
| 15.8 Line 15.7 as a % of Col. 7 | | | | | | | | XXX | XXX | XXX | XXX | |
| 15.9 Line 15.7 as a % of Line 12.7, Col. 7, Section 12 | | | | | | | | XXX | XXX | XXX | XXX | |

(a) Includes \$ freely tradable under SEC Rule 144 or qualified for resale under SEC Rule 144A.
 (b) Includes \$ current year of bonds with Z designations, and \$ prior year of bonds with Z designations. The letter "Z" means the NAIC designation was not assigned by the Securities Valuation Office (SVO) at the date of the statement.
 (c) Includes \$ current year, \$ prior year of bonds with 5GI designations and \$ current year, \$ prior year of bonds with 6* designations. "5GI" means the NAIC designation was assigned by the SVO in reliance on the insurer's certification that the issuer is current in all principal and interest payments. "6*" means the NAIC designation was assigned by the SVO due to inadequate certification of principal and interest payments.
 (d) Includes the following amount of short-term and cash equivalent bonds by NAIC designation: NAIC 1 \$; NAIC 2 \$; NAIC 3 \$; NAIC 4 \$; NAIC 5 \$; NAIC 6 \$

S107

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE D - PART 1A - SECTION 2

Maturity Distribution of All Bonds Owned December 31, At Book/Adjusted Carrying Values by Major Type and Subtype of Issues

| Distribution by Type | 1 1 Year or Less | 2 Over 1 Year Through 5 Years | 3 Over 5 Years Through 10 Years | 4 Over 10 Years Through 20 Years | 5 Over 20 Years | 6 No Maturity Date | 7 Total Current Year | 8 Col. 7 as a % of Line 12.09 | 9 Total from Col. 7 Prior Year | 10 % From Col. 8 Prior Year | 11 Total Publicly Traded | 12 Total Privately Placed |
|---|---------------------|-------------------------------------|---------------------------------------|--|--------------------|--------------------------|----------------------------|-------------------------------------|--------------------------------------|-----------------------------------|--------------------------------|---------------------------------|
| 1. U.S. Governments | | | | | | | | | | | | |
| 1.01 Issuer Obligations | | 3,017,840 | | | | XXX | 3,017,840 | 100.0 | 4,022,170 | 100.0 | 3,017,840 | |
| 1.02 Residential Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 1.03 Commercial Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 1.04 Other Loan-Backed and Structured Securities | | | | | | XXX | | | | | | |
| 1.05 Totals | | 3,017,840 | | | | XXX | 3,017,840 | 100.0 | 4,022,170 | 100.0 | 3,017,840 | |
| 2. All Other Governments | | | | | | | | | | | | |
| 2.01 Issuer Obligations | | | | | | XXX | | | | | | |
| 2.02 Residential Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 2.03 Commercial Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 2.04 Other Loan-Backed and Structured Securities | | | | | | XXX | | | | | | |
| 2.05 Totals | | | | | | XXX | | | | | | |
| 3. U.S. States, Territories and Possessions, Guaranteed | | | | | | | | | | | | |
| 3.01 Issuer Obligations | | | | | | XXX | | | | | | |
| 3.02 Residential Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 3.03 Commercial Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 3.04 Other Loan-Backed and Structured Securities | | | | | | XXX | | | | | | |
| 3.05 Totals | | | | | | XXX | | | | | | |
| 4. U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed | | | | | | | | | | | | |
| 4.01 Issuer Obligations | | | | | | XXX | | | | | | |
| 4.02 Residential Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 4.03 Commercial Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 4.04 Other Loan-Backed and Structured Securities | | | | | | XXX | | | | | | |
| 4.05 Totals | | | | | | XXX | | | | | | |
| 5. U.S. Special Revenue & Special Assessment Obligations, etc., Non-Guaranteed | | | | | | | | | | | | |
| 5.01 Issuer Obligations | | | | | | XXX | | | | | | |
| 5.02 Residential Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 5.03 Commercial Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 5.04 Other Loan-Backed and Structured Securities | | | | | | XXX | | | | | | |
| 5.05 Totals | | | | | | XXX | | | | | | |
| 6. Industrial and Miscellaneous | | | | | | | | | | | | |
| 6.01 Issuer Obligations | | | | | | XXX | | | | | | |
| 6.02 Residential Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 6.03 Commercial Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 6.04 Other Loan-Backed and Structured Securities | | | | | | XXX | | | | | | |
| 6.05 Totals | | | | | | XXX | | | | | | |
| 7. Hybrid Securities | | | | | | | | | | | | |
| 7.01 Issuer Obligations | | | | | | XXX | | | | | | |
| 7.02 Residential Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 7.03 Commercial Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 7.04 Other Loan-Backed and Structured Securities | | | | | | XXX | | | | | | |
| 7.05 Totals | | | | | | XXX | | | | | | |
| 8. Parent, Subsidiaries and Affiliates | | | | | | | | | | | | |
| 8.01 Issuer Obligations | | | | | | XXX | | | | | | |
| 8.02 Residential Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 8.03 Commercial Mortgage-Backed Securities | | | | | | XXX | | | | | | |
| 8.04 Other Loan-Backed and Structured Securities | | | | | | XXX | | | | | | |
| 8.05 Affiliated Bank Loans – Issued | | | | | | XXX | | | | | | |
| 8.06 Affiliated Bank Loans – Acquired | | | | | | XXX | | | | | | |
| 8.07 Totals | | | | | | XXX | | | | | | |

8018

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE D - PART 1A - SECTION 2 (Continued)

Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Type and Subtype of Issues

| Distribution by Type | 1 1 Year or Less | 2 Over 1 Year Through 5 Years | 3 Over 5 Years Through 10 Years | 4 Over 10 Years Through 20 Years | 5 Over 20 Years | 6 No Maturity Date | 7 Total Current Year | 8 Col. 7 as a % of Line 12.09 | 9 Total from Col. 7 Prior Year | 10 % From Col. 8 | 11 Total Publicly Traded | 12 Total Privately Placed |
|---|---------------------|-------------------------------------|---------------------------------------|--|--------------------|--------------------------|----------------------------|-------------------------------------|--------------------------------------|---------------------|--------------------------------|---------------------------------|
| 9. SVO Identified Funds | | | | | | | | | | | | |
| 9.01 Exchange Traded Funds Identified by the SVO | XXX | XXX | XXX | XXX | XXX | | | | | | | |
| 10. Unaffiliated Bank Loans | | | | | | | | | | | | |
| 10.01 Bank Loans - Issued | | | | | | XXX | | | | | | |
| 10.02 Bank Loans - Acquired | | | | | | XXX | | | | | | |
| 10.03 Totals | | | | | | XXX | | | | | | |
| 11. Unaffiliated Certificates of Deposit | | | | | | | | | | | | |
| 11.01 Totals | | | | | | XXX | | | XXX | XXX | | |
| 12. Total Bonds Current Year | | | | | | | | | | | | |
| 12.01 Issuer Obligations | | 3,017,840 | | | | XXX | 3,017,840 | 100.0 | XXX | XXX | 3,017,840 | |
| 12.02 Residential Mortgage-Backed Securities | | | | | | XXX | | | XXX | XXX | | |
| 12.03 Commercial Mortgage-Backed Securities | | | | | | XXX | | | XXX | XXX | | |
| 12.04 Other Loan-Backed and Structured Securities | | | | | | XXX | | | XXX | XXX | | |
| 12.05 SVO Identified Funds | XXX | XXX | XXX | XXX | XXX | | | | XXX | XXX | | |
| 12.06 Affiliated Bank Loans | | | | | | XXX | | | XXX | XXX | | |
| 12.07 Unaffiliated Bank Loans | | | | | | XXX | | | XXX | XXX | | |
| 12.08 Unaffiliated Certificates of Deposit | | | | | | XXX | | | XXX | XXX | | |
| 12.09 Totals | | 3,017,840 | | | | | 3,017,840 | 100.0 | XXX | XXX | 3,017,840 | |
| 12.10 Lines 12.09 as a % Col. 7 | | 100.0 | | | | | 100.0 | XXX | XXX | XXX | 100.0 | |
| 13. Total Bonds Prior Year | | | | | | | | | | | | |
| 13.01 Issuer Obligations | 999,995 | 2,692,446 | 329,729 | | | XXX | XXX | XXX | 4,022,170 | 100.0 | 4,022,170 | |
| 13.02 Residential Mortgage-Backed Securities | | | | | | XXX | XXX | XXX | | | | |
| 13.03 Commercial Mortgage-Backed Securities | | | | | | XXX | XXX | XXX | | | | |
| 13.04 Other Loan-Backed and Structured Securities | | | | | | XXX | XXX | XXX | | | | |
| 13.05 SVO Identified Funds | XXX | XXX | XXX | XXX | XXX | | XXX | XXX | | | | |
| 13.06 Affiliated Bank Loans | | | | | | XXX | XXX | XXX | | | | |
| 13.07 Unaffiliated Bank Loans | | | | | | XXX | XXX | XXX | | | | |
| 13.08 Unaffiliated Certificates of Deposit | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX |
| 13.09 Totals | 999,995 | 2,692,446 | 329,729 | | | | XXX | XXX | 4,022,170 | 100.0 | 4,022,170 | |
| 13.10 Line 13.09 as a % of Col. 9 | 24.9 | 66.9 | 8.2 | | | | XXX | XXX | 100.0 | XXX | 100.0 | |
| 14. Total Publicly Traded Bonds | | | | | | | | | | | | |
| 14.01 Issuer Obligations | | 3,017,840 | | | | XXX | 3,017,840 | 100.0 | 4,022,170 | 100.0 | 3,017,840 | XXX |
| 14.02 Residential Mortgage-Backed Securities | | | | | | XXX | | | | | | XXX |
| 14.03 Commercial Mortgage-Backed Securities | | | | | | XXX | | | | | | XXX |
| 14.04 Other Loan-Backed and Structured Securities | | | | | | XXX | | | | | | XXX |
| 14.05 SVO Identified Funds | XXX | XXX | XXX | XXX | XXX | | | | | | | XXX |
| 14.06 Affiliated Bank Loans | | | | | | XXX | | | | | | XXX |
| 14.07 Unaffiliated Bank Loans | | | | | | XXX | | | | | | XXX |
| 14.08 Unaffiliated Certificates of Deposit | | | | | | XXX | | | | | | XXX |
| 14.09 Totals | | 3,017,840 | | | | | 3,017,840 | 100.0 | 4,022,170 | 100.0 | 3,017,840 | XXX |
| 14.10 Line 14.09 as a % of Col. 7 | | 100.0 | | | | | 100.0 | XXX | XXX | XXX | 100.0 | XXX |
| 14.11 Line 14.09 as a % of Line 12.09, Col. 7, Section 12 | | 100.0 | | | | | 100.0 | XXX | XXX | XXX | 100.0 | XXX |
| 15. Total Privately Placed Bonds | | | | | | | | | | | | |
| 15.01 Issuer Obligations | | | | | | XXX | | | | | XXX | |
| 15.02 Residential Mortgage-Backed Securities | | | | | | XXX | | | | | XXX | |
| 15.03 Commercial Mortgage-Backed Securities | | | | | | XXX | | | | | XXX | |
| 15.04 Other Loan-Backed and Structured Securities | | | | | | XXX | | | | | XXX | |
| 15.05 SVO Identified Funds | XXX | XXX | XXX | XXX | XXX | | | | | | XXX | |
| 15.06 Affiliated Bank Loans | | | | | | XXX | | | | | XXX | |
| 15.07 Unaffiliated Bank Loans | | | | | | XXX | | | | | XXX | |
| 15.08 Unaffiliated Certificates of Deposit | | | | | | XXX | | | XXX | XXX | XXX | |
| 15.09 Totals | | | | | | | | | | | XXX | |
| 15.10 Line 15.09 as a % of Col. 7 | | | | | | | | XXX | XXX | XXX | XXX | |
| 15.11 Line 15.09 as a % of Line 12.09, Col. 7, Section 12 | | | | | | | | XXX | XXX | XXX | XXX | |

6019

Schedule DA - Verification Between Yrs

NONE

Schedule DB - Part A - Verification

NONE

Schedule DB - Part B - Verification

NONE

Schedule DB - Part C - Section 1

NONE

Schedule DB - Part C - Section 2

NONE

Schedule DB - Verification

NONE

Schedule E - Part 2 - Verification Between Yrs

NONE

Schedule A - Part 1

NONE

Schedule A - Part 2

NONE

Schedule A - Part 3

NONE

Schedule B - Part 1

NONE

Schedule B - Part 2

NONE

Schedule B - Part 3

NONE

Schedule BA - Part 1

NONE

Schedule BA - Part 2

NONE

Schedule BA - Part 3

NONE

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE D - PART 1

Showing All Long-Term **BONDS** Owned December 31 of Current Year

| 1 | 2 | Codes | | | 6 NAIC Designation , NAIC Designation Modifier and SVO Administrat- ive Symbol | 7 Actual Cost | Fair Value | | 10 Par Value | 11 Book/ Adjusted Carrying Value | Change in Book / Adjusted Carrying Value | | | | Interest | | | | | Dates | |
|---|---|-----------|--------------------------------------|-------------------|--|---------------------|--|--------------------|--------------------|--|--|--|---|---|------------------|-------------------------------|--------------------|--|--|----------------|---|
| | | 3 Code | 4 F o r e i g n | 5 Bond CHAR | | | 8 Rate Used to Obtain Fair Value | 9 Fair Value | | | 12 Unrealized Valuation Increase/ (Decrease) | 13 Current Year's (Amortization)/ Accretion | 14 Current Year's Other Than Temporary Impairment Recognized | 15 Total Foreign Exchange Change In B./A.C.V. | 16 Rate of | 17 Effective Rate of | 18 When Paid | 19 Admitted Amount Due & Accrued | 20 Amount Rec. During Year | 21 Acquired | 22 Stated Contractual Maturity Date |
| Bonds - U.S. Governments - Issuer Obligations | | | | | | | | | | | | | | | | | | | | | |
| 912828-YU-8. | U S TREASURY NOTES 1.625% 11/30/26 | SD | | | 1.A | 535,828 | 91,1900 | 478,748 | 525,000 | 533,590 | | (2,132) | | 1.625 | 1.196 | MN | 750 | 8,531 | 12/10/2021 | 11/30/2026 | |
| 912828-YX-2. | U S TREASURY NOTES 1.75% 12/31/26 | SD | | | 1.A | 154,078 | 91,5500 | 137,325 | 150,000 | 153,249 | | (789) | | 1.750 | 1.193 | JD | 7 | 2,625 | 12/10/2021 | 12/31/2026 | |
| 912828-Z7-8. | U S TREASURY NOTES 1.5% 1/31/27 | SD | | | 1.A | 329,773 | 90,2900 | 293,443 | 325,000 | 328,819 | | (910) | | 1.500 | 1.204 | JJ | 2,040 | 4,875 | 12/10/2021 | 01/31/2027 | |
| 912828-ZW-3. | U S TREASURY NOTES .25% 6/30/25 | SD | | | 1.A | 499,531 | 90,5900 | 452,950 | 500,000 | 499,763 | | .94 | | 0.250 | 0.269 | JD | 3 | 1,250 | 07/16/2020 | 06/30/2025 | |
| 91282C-DK-4. | U S TREASURY NOTES 1.25% 11/30/26 | SD | | | 1.A | 1,503,047 | 89,7300 | 1,345,950 | 1,500,000 | 1,502,419 | | (599) | | 1.250 | 1.208 | MN | 1,648 | 18,750 | 12/10/2021 | 11/30/2026 | |
| 0019999999 | - Bonds - U.S. Governments - Issuer Obligations | | | | | 3,022,257 | XXX | 2,708,416 | 3,000,000 | 3,017,840 | | (4,336) | | XXX | XXX | XXX | 4,448 | 36,031 | XXX | XXX | |
| 0109999999 | - Bonds - U.S. Governments - Subtotals - U.S. Governments | | | | | 3,022,257 | XXX | 2,708,416 | 3,000,000 | 3,017,840 | | (4,336) | | XXX | XXX | XXX | 4,448 | 36,031 | XXX | XXX | |
| 2419999999 | - Bonds - Total Bonds - Subtotals - Issuer Obligations | | | | | 3,022,257 | XXX | 2,708,416 | 3,000,000 | 3,017,840 | | (4,336) | | XXX | XXX | XXX | 4,448 | 36,031 | XXX | XXX | |
| 2509999999 Total Bonds | | | | | | 3,022,257 | XXX | 2,708,416 | 3,000,000 | 3,017,840 | | (4,336) | | XXX | XXX | XXX | 4,448 | 36,031 | XXX | XXX | |

E10

1.
Line
Number/Book/Adjusted Carrying Value by NAIC Designation Category Footnote:
 1A 1A \$ 3,017,840 1B \$ 1C \$ 1D \$ 1E \$ 1F \$ 1G \$
 1B 2A \$ 2B \$ 2C \$
 1C 3A \$ 3B \$ 3C \$
 1D 4A \$ 4B \$ 4C \$
 1E 5A \$ 5B \$ 5C \$
 1F 6 \$

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE D - PART 2 - SECTION 1

Showing All **PREFERRED STOCKS** Owned December 31 of Current Year

| 1 CUSIP Identification | 2 Description | Codes | | 5 Number Of Shares | 6 Par Value Per Share | 7 Rate Per Share | 8 Book/ Adjusted Carrying Value | Fair Value | | 11 Actual Cost | Dividends | | | Change in Book/Adjusted Carrying Value | | | | | 20 NAIC Designation, NAIC Designation Modifier and SVO Admin- istrative Symbol | 21 Date Acquired | | |
|----------------------------------|------------------|-----------|--------------|-----------------------------|-----------------------------------|---------------------------|---|--|---------------------|----------------------|---------------------------------|--|--|--|--|--|--|---|---|------------------------|-----|-----|
| | | 3 Code | 4 Foreign | | | | | 9 Rate Per Share Used to Obtain Fair Value | 10 Fair Value | | 12 Declared but Unpaid | 13 Amount Received During Year | 14 Nonadmitted Declared But Unpaid | 15 Unrealized Valuation Increase/ (Decrease) | 16 Current Year's (Amortization) Accretion | 17 Current Year's Other-Than- Temporary Impairment Recognized | 18 Total Change In B./A.C.V. (15+16-17) | 19 Total Foreign Exchange Change In B./A.C.V. | | | | |
| NONE | | | | | | | | | | | | | | | | | | | | | | |
| 450999999 Total Preferred Stocks | | | | | | | | XXX | | | | | | | | | | | | | XXX | XXX |

E11

1.
Line
NumberBook/Adjusted Carrying Value by NAIC Designation Category Footnote:
 1A 1A \$ 1B \$ 1C \$ 1D \$ 1E \$ 1F \$ 1G \$
 1B 2A \$ 2B \$ 2C \$
 1C 3A \$ 3B \$ 3C \$
 1D 4A \$ 4B \$ 4C \$
 1E 5A \$ 5B \$ 5C \$
 1F 6 \$

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE D - PART 2 - SECTION 2

Showing all **COMMON STOCKS** Owned December 31 of Current Year

| 1 CUSIP Identification | 2 Description | 3 Codes | | 5 Number of Shares | 6 Book / Adjusted Carrying Value | 7 Fair Value | | 9 Actual Cost | 10-12 Dividends | | | 13-16 Change in Book/Adjusted Carrying Value | | | | 17 Date Acquired | 18 NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol |
|---------------------------|---|------------|---------|-----------------------|-------------------------------------|--|------------|------------------|---------------------------|-----------------------------------|---------------------------------------|---|---|---|--|---------------------|---|
| | | Code | Foreign | | | Rate per Share Used To Obtain Fair Value | Fair Value | | 10 Declared but Unpaid | 11 Amount Received During Year | 12 Nonadmitted Declared But Unpaid | 13 Unrealized Valuation Increase/ (Decrease) | 14 Current Year's Other-Than-Temporary Impairment Recognized | 15 Total Change in B./A.C.V. (13-14) | 16 Total Foreign Exchange Change in B./A.C.V. | | |
| 023731-24-8 | Industrial and Miscellaneous (Unaffiliated) - Other | | | 1,363,000 | 2,958,896 | 2,170,870 | 2,958,896 | 624,613 | | | | (79,599) | | (79,599) | 09/23/2005 | XXX | |
| 5029999999 | Industrial and Miscellaneous (Unaffiliated) - Other | | | | 2,958,896 | XXX | 2,958,896 | 624,613 | | | | (79,599) | | (79,599) | XXX | XXX | |
| 5109999999 | Subtotals - Industrial and Miscellaneous (Unaffiliated) | | | | 2,958,896 | XXX | 2,958,896 | 624,613 | | | | (79,599) | | (79,599) | XXX | XXX | |
| 5989999999 | Total Common Stocks | | | | 2,958,896 | XXX | 2,958,896 | 624,613 | | | | (79,599) | | (79,599) | XXX | XXX | |
| 5999999999 | Total Preferred and Common Stocks | | | | 2,958,896 | XXX | 2,958,896 | 624,613 | | | | (79,599) | | (79,599) | XXX | XXX | |

E12

1. Line
 Number Book/Adjusted Carrying Value by NAIC Designation Category Footnote:
 1A 1A \$ 1B \$ 1C \$ 1D \$ 1E \$ 1F \$ 1G \$
 1B 2A \$ 2B \$ 2C \$
 1C 3A \$ 3B \$ 3C \$
 1D 4A \$ 4B \$ 4C \$
 1E 5A \$ 5B \$ 5C \$
 1F 6 \$

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE D - PART 3

Showing All Long-Term Bonds and Stocks **ACQUIRED** During Current Year

| 1 CUSIP Identification | 2 Description | 3 Foreign | 4 Date Acquired | 5 Name of Vendor | 6 Number of Shares of Stock | 7 Actual Cost | 8 Par Value | 9 Paid for Accrued Interest and Dividends |
|------------------------------|------------------|--------------|--------------------|---------------------|-----------------------------------|---------------------|----------------|---|
| NONE | | | | | | | | |
| 6009999999 Totals | | | | | | | XXX | |

E13

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE D - PART 4

Showing all Long-Term Bonds and Stocks **SOLD, REDEEMED** or Otherwise **DISPOSED OF** During Current Year

| 1 CUSIP Identifi- cation | 2 Description | 3 F o r e i g n | 4 Disposal Date | 5 Name of Purchaser | 6 Number of Shares of Stock | 7 Consideration | 8 Par Value | 9 Actual Cost | 10 Prior Year Book/ Adjusted Carrying Value | Change in Book/Adjusted Carrying Value | | | | | 16 Book/ Adjusted Carrying Value at Disposal Date | 17 Foreign Exchange Gain (Loss) on Disposal | 18 Realized Gain (Loss) on Disposal | 19 Total Gain (Loss) on Disposal | 20 Bond Interest/Stock Dividends Received During Year | 21 Stated Contractual Maturity Date | | | | | | | | | | | | | | | | | | |
|-----------------------------------|--------------------------------------|--------------------------------------|-----------------------|------------------------|--------------------------------------|--------------------|----------------|------------------|--|--|--|--|---|---|--|---|--|---|--|---|------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | 11 Unrealized Valuation Increase/ (Decrease) | 12 Current Year (Amortization)/ Accretion | 13 Current Year's Other-Than- Temporary Impairment Recognized | 14 Total Change in B./A.C.V. (11+12-13) | 15 Total Foreign Exchange Change in B./A.C.V. | | | | | | | | | | | | | | | | | | | | | | | | |
| Bonds - U.S. Governments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 912828-5V-8 | U S TREASURY NOTES 2.5% 1/15/22 | | 01/15/2022 | Maturity | XXX | 1,000,000 | 1,000,000 | 999,609 | 999,995 | | 5 | | 5 | | 1,000,000 | | | | | 12,500 | 01/15/2022 | | | | | | | | | | | | | | | | | |
| 0109999999 | - Bonds - U.S. Governments | | | | | 1,000,000 | 1,000,000 | 999,609 | 999,995 | | 5 | | 5 | | 1,000,000 | | | | | 12,500 | XXX | | | | | | | | | | | | | | | | | |
| 2509999997 | - Bonds - Subtotals - Bonds - Part 4 | | | | | 1,000,000 | 1,000,000 | 999,609 | 999,995 | | 5 | | 5 | | 1,000,000 | | | | | 12,500 | XXX | | | | | | | | | | | | | | | | | |
| 2509999999 | - Bonds - Subtotals - Bonds | | | | | 1,000,000 | 1,000,000 | 999,609 | 999,995 | | 5 | | 5 | | 1,000,000 | | | | | 12,500 | XXX | | | | | | | | | | | | | | | | | |
| 6009999999 Totals | | | | | | 1,000,000 | XXX | 999,609 | 999,995 | | 5 | | 5 | | 1,000,000 | | | | | 12,500 | XXX | | | | | | | | | | | | | | | | | |

E14

Schedule D - Part 5

NONE

Schedule D - Part 6 - Section 1

NONE

Schedule D - Part 6 - Section 2

NONE

Schedule DA - Part 1

NONE

Schedule DB - Part A - Section 1

NONE

Schedule DB - Part A - Section 2

NONE

Schedule DB - Part B - Section 1

NONE

Schedule DB - Part B - Section 2

NONE

Schedule DB - Part D - Section 1

NONE

Schedule DB - Part D - Section 2

NONE

Schedule DB - Part E

NONE

Schedule DL - Part 1

NONE

Schedule DL - Part 2

NONE

ANNUAL STATEMENT FOR THE YEAR 2022 OF THE WESTERN AGRICULTURAL INSURANCE COMPANY

SCHEDULE E - PART 3 - SPECIAL DEPOSITS

| States, etc. | 1 Type of Deposits | 2 Purpose of Deposits | Deposits For the Benefit of All Policyholders | | All Other Special Deposits | |
|---|-----------------------|---|---|-----------------|-----------------------------------|-----------------|
| | | | 3 Book/Adjusted Carrying Value | 4 Fair Value | 5 Book/Adjusted Carrying Value | 6 Fair Value |
| 1. Alabama | AL | | | | | |
| 2. Alaska | AK | | | | | |
| 3. Arizona | AZ | | | | | |
| 4. Arkansas | AR | .B. RSD by Ins Code 23-63-206 (a) (2) (i) | | | 153,249 | 137,325 |
| 5. California | CA | | | | | |
| 6. Colorado | CO | | | | | |
| 7. Connecticut | CT | | | | | |
| 8. Delaware | DE | | | | | |
| 9. District of Columbia | DC | | | | | |
| 10. Florida | FL | | | | | |
| 11. Georgia | GA | | | | | |
| 12. Hawaii | HI | | | | | |
| 13. Idaho | ID | | | | | |
| 14. Illinois | IL | | | | | |
| 15. Indiana | IN | | | | | |
| 16. Iowa | IA | .B. Protection of all policyholder | 2,036,009 | 1,824,698 | | |
| 17. Kansas | KS | | | | | |
| 18. Kentucky | KY | | | | | |
| 19. Louisiana | LA | | | | | |
| 20. Maine | ME | | | | | |
| 21. Maryland | MD | | | | | |
| 22. Massachusetts | MA | | | | | |
| 23. Michigan | MI | | | | | |
| 24. Minnesota | MN | | | | | |
| 25. Mississippi | MS | | | | | |
| 26. Missouri | MO | | | | | |
| 27. Montana | MT | | | | | |
| 28. Nebraska | NE | | | | | |
| 29. Nevada | NV | | | | | |
| 30. New Hampshire | NH | | | | | |
| 31. New Jersey | NJ | | | | | |
| 32. New Mexico | NM | .B. RSD by Ins Code 59A-5-19 | | | 328,819 | 293,443 |
| 33. New York | NY | | | | | |
| 34. North Carolina | NC | | | | | |
| 35. North Dakota | ND | | | | | |
| 36. Ohio | OH | | | | | |
| 37. Oklahoma | OK | | | | | |
| 38. Oregon | OR | | | | | |
| 39. Pennsylvania | PA | | | | | |
| 40. Rhode Island | RI | | | | | |
| 41. South Carolina | SC | | | | | |
| 42. South Dakota | SD | | | | | |
| 43. Tennessee | TN | | | | | |
| 44. Texas | TX | | | | | |
| 45. Utah | UT | | | | | |
| 46. Vermont | VT | | | | | |
| 47. Virginia | VA | .B. RSD by Ins Code 38-2-1045 | | | 249,881 | 226,475 |
| 48. Washington | WA | | | | | |
| 49. West Virginia | WV | | | | | |
| 50. Wisconsin | WI | | | | | |
| 51. Wyoming | WY | | | | | |
| 52. American Samoa | AS | | | | | |
| 53. Guam | GU | | | | | |
| 54. Puerto Rico | PR | | | | | |
| 55. US Virgin Islands | VI | | | | | |
| 56. Northern Mariana Islands | MP | | | | | |
| 57. Canada | CAN | | | | | |
| 58. Aggregate Alien and Other | OT | XXX | XXX | | | |
| 59. Total | XXX | XXX | 2,036,009 | 1,824,698 | 731,949 | 657,243 |
| DETAILS OF WRITE-INS | | | | | | |
| 5801. | | | | | | |
| 5802. | | | | | | |
| 5803. | | | | | | |
| 5898. Sum of remaining write-ins for Line 58 from overflow page | XXX | XXX | | | | |
| 5899. Totals (Lines 5801 - 5803 + 5898) (Line 58 above) | XXX | XXX | | | | |