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SECURITIES AND EXCHANGE COMMISSION

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ANNUAL AUDITED REPORT FORM X-17A-5 PART III

SEC FILE NUMBER
8- 51081

DIVISION OF TRADING & MARKETS

FACING PAGE

Information Required of Brokers and Dealers Pursuant to Section 17 of the Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

REPORT FOR THE PERIOD BEGINNING January 1, 2018 AND ENDING December 31, 2018

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Westfield Investment Group, Inc.

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.) 13181 Crossroads Parkway North, Suite 140

OFFICIAL USE ONLY
FIRM I.D. NO.

City of Industry CA 91746-3484

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT Ward T. Nishida (323) 264-2516

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report* Alvarez & Associates, Inc.

9221 Corbin Avenue, Suite 165 Northridge CA 91324

- CHECK ONE: [X] Certified Public Accountant [] Public Accountant [] Accountant not resident in United States or any of its possessions.

FOR OFFICIAL USE ONLY

*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

RMS

OATH OR AFFIRMATION

I, Ward T. Nishida, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Westfield Investment Group, Inc., as of December 31, 20 18, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

Ward T. Nishida

Signature

President

Title

S. Cecilia Meza
Notary Public

This report ** contains (check all applicable boxes):

- (a) Facing Page.
- (b) Statement of Financial Condition.
- (c) Statement of Income (Loss).
- (d) Statement of Changes in Financial Condition.
- (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
- (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- (g) Computation of Net Capital.
- (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
- (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
- (j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
- (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
- (l) An Oath or Affirmation.
- (m) A copy of the SIPC Supplemental Report.
- (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

**For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).

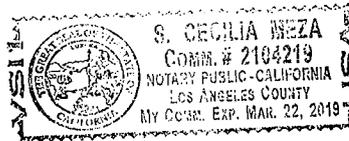
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 13 day of February, 2019 by

Ward T. Nishida proved to me on the basis of satisfactory evidences to be the person who appeared before me.

Notary Public S. Cecilia Meza





ALVAREZ & ASSOCIATES, INC
CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Directors and Equity Owners of Westfield Investment Group, Inc.:

Opinion on the Financial Statements

We have audited the accompanying statement of financial condition of Westfield Investment Group, Inc. (the "Company") as of December 31, 2018, the related statements of income, changes in stockholders' equity, cash flows for the year then ended, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2018, and the results of its operations and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Supplemental Information

The information contained in Schedules I and II ("Supplemental Information") has been subjected to audit procedures performed in conjunction with the audit of the Company's financial statements. The Supplemental Information is the responsibility of the Company's management. Our audit procedures included determining whether the Supplemental Information reconciles to the financial statements or the underlying accounting and other records, as applicable, and performing procedures to test the completeness and accuracy of the information presented in the Supplemental Information. In forming our opinion on the Supplemental Information, we evaluated whether the Supplemental Information, including its form and content is presented in conformity with 17 C.F.R. § 240.17a-5. In our opinion, Schedules I and II are fairly stated, in all material respects, in relation to the financial statements taken as a whole.


Alvarez & Associates, Inc.

We have served as the Company's auditor since 2018.
Northridge, California
February 12, 2019

WESTFIELD INVESTMENT GROUP, INC.
Statement of Financial Condition
December 31, 2018

Assets

Cash	\$ 65,036
Commissions receivable	13,801
Investments, at market value	346,450
Property and equipment, net	1,205
Deferred tax asset	10,032
Other assets	<u>3,280</u>
Total assets	<u>\$ 439,804</u>

Liabilities and Stockholders' Equity

Liabilities

Accounts payable and accrued expenses	\$ 18,138
Payroll taxes payable	18,672
Income taxes payable	<u>3,778</u>
Total liabilities	40,588

Commitments and contingencies

Stockholders' equity

Common stock, no par value, 100,000 shares authorized, 3,500 shares issued and outstanding	60,000
Retained earnings	501,716
Treasury stock	<u>(162,500)</u>
Total stockholders' equity	<u>399,216</u>
Total liabilities and stockholders' equity	<u>\$ 439,804</u>

The accompanying notes are an integral part of these financial statements.

WESTFIELD INVESTMENT GROUP, INC.
Statement of Income
For the Year Ended December 31, 2018

Revenues	
Commissions	\$ 248,125
Interest income	125
Dividend and capital gain income	25,241
Other income	12,000
Net investment gains (losses)	<u>(36,686)</u>
Total revenues	248,805
Expenses	
Employee compensation and benefits	194,386
Occupancy and equipment rental	32,051
Professional fees	13,995
Other operating expenses	<u>19,098</u>
Total expenses	<u>259,530</u>
Net income (loss) before income tax provision	(10,725)
Income tax provision (benefit)	<u>(17,275)</u>
Net income (loss)	<u>\$ 6,550</u>

The accompanying notes are an integral part of these financial statements.

WESTFIELD INVESTMENT GROUP, INC.
Statement of Changes in Stockholders' Equity
For the Year Ended December 31, 2018

	<u>Common Stock</u>	<u>Retained Earnings</u>	<u>Treasury Stock</u>	<u>Total</u>
Balance at December 31, 2017	\$ 60,000	\$ 495,167	\$ (162,500)	\$ 392,667
Rounding		(1)		\$ (1)
Net income (loss)	<u>-</u>	<u>6,550</u>	<u>-</u>	<u>\$ 6,550</u>
Balance at December 31, 2018	<u>\$ 60,000</u>	<u>\$ 501,716</u>	<u>\$ (162,500)</u>	<u>\$ 399,216</u>

The accompanying notes are an integral part of these financial statements.

WESTFIELD INVESTMENT GROUP, INC.

Statement of Cash Flows

For the Year Ended December 31, 2018

Cash flow from operating activities:

Net income (loss)		\$ 6,550
Adjustments to reconcile net income (loss) to net cash provided by (used in) operating activities:		
Depreciation expense	\$ 259	
(Increase) decrease in assets:		
Commissions receivable	(1,947)	
Investments, at market value	(63,555)	
Deferred tax asset	(10,032)	
Other assets	2,963	
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(880)	
Payroll taxes payable	8,397	
Income taxes payable	3,778	
Deferred tax liability	<u>(13,433)</u>	
Total adjustments		<u>(74,450)</u>
Net cash provided by (used in) operating activities		(67,900)
Net cash provided by (used in) in investing activities		-
Net cash provided by (used in) in financing activities		<u>-</u>
Net increase (decrease) in cash		(67,900)
Cash at December 31, 2017		<u>132,936</u>
Cash at December 31, 2018		<u>\$ 65,036</u>

Supplemental disclosure of cash flow information:

Cash paid during the year for:

Interest	\$ -
Income taxes	\$ -

The accompanying notes are an integral part of these financial statements.

WESTFIELD INVESTMENT GROUP, INC.

Notes to Financial Statements

December 31, 2018

Note 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

WESTFIELD INVESTMENT GROUP, INC. (the "Company") was incorporated in the State of California on April 4, 1998. The Company is a registered broker-dealer in securities under the Securities and Exchange Act of 1934, a member of the Financial Industry Regulatory Authority ("FINRA"), and the Securities Investor Protection Corporation ("SIPC").

The Company is engaged in business as a securities broker-dealer that provides several classes of services, including mutual fund retailing on an application or wire basis.

Under its membership agreement with FINRA and pursuant to Rule 15c3-3(k)(1), the Company does not execute or clear securities transactions for customers. Accordingly, the Company is exempt from the requirement of Rule 15c3-3 under the Securities Exchange Act of 1934 pertaining to the possession or control of customer assets and reserve requirements.

Summary of Significant Accounting Policies

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Commissions receivable are stated at face amount with no allowance for doubtful accounts. An allowance for doubtful accounts is not considered necessary because probable uncollectible accounts are immaterial.

Commissions revenue is recognized in the period earned. The Company also earns trailing commissions which are recorded in the period earned.

The Company has adopted FASB ASC 320, Investments — Debt and Equity Securities. As such, marketable securities held by the Company are classified as trading securities and stated at their fair market value based on quoted market prices. Realized gains or losses from the sale of marketable securities are computed based on specific identification of historical cost. Unrealized gains or losses on marketable securities are computed based on specific identification of recorded cost, with the change in fair value during the period included in income.

WESTFIELD INVESTMENT GROUP, INC.

Notes to Financial Statements

December 31, 2018

**Note 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)**

Securities transactions are recorded on a trade date basis with related commission income and expenses also recorded on a trade date basis.

Property and equipment are stated at cost. Repairs and maintenance to these assets are charged to expense as incurred; major improvements enhancing the function and/or useful life are capitalized. When items are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gains or losses arising from such transactions are recognized.

The Company accounts for its income taxes in accordance with FASB ASC 740, Income Taxes. This standard requires the establishment of a deferred tax asset or liability to recognize the future tax effects of transactions that have not been recognized for tax purposes, including taxable and deductible temporary differences as well as net operating loss and tax credit carryforwards. Deferred tax expenses or benefits are recognized as a result of changes in the tax basis of an asset or liability when measured against its reported amount in the financial statements.

Advertising costs are expensed as incurred. For the year ended December 31, 2018, advertising expense was \$3,720.

Current income taxes are provided for estimated taxes payable or refundable based on tax returns. Deferred income taxes are recognized for the estimated future tax effects attributable to temporary differences in the basis of assets and liabilities for financial and tax reporting purposes. Measurement of current and deferred tax assets and liabilities is based on provisions of enacted federal and state tax laws.

Note 2: INVESTMENTS, AT MARKET VALUE

Investments, at market value consist of funds traded on NASDAQ. As discussed in Note 1, marketable securities held by the Company are classified as trading securities and stated at their fair market value based on quoted market prices. At December 31, 2018, these securities are carried at their fair market value of \$346,450. The accounting for the mark-to-market on proprietary account is included in the Statement of Income as net investment losses of (\$36,686).

WESTFIELD INVESTMENT GROUP, INC.

Notes to Financial Statements

December 31, 2018

Note 3: PROPERTY AND EQUIPMENT, NET

Property and equipment are recorded net of accumulated depreciation and summarized by major classification as follows:

		<u>Useful Life</u>
Computer and equipment	\$ <u>32,723</u>	5
Total cost of property and equipment	32,723	
Less: accumulated depreciation	<u>(31,518)</u>	
Property and equipment, net	<u>\$ 1,205</u>	

Depreciation expense for the year ended December 31, 2018 was \$259.

Note 4: INCOME TAXES

The provision for income tax expense (benefit) is composed of the following:

	<u>Current</u>	<u>Deferred</u>	<u>Total</u>
Federal	\$ 4,158	\$ (16,498)	\$ (12,340)
State	<u>2,032</u>	<u>(6,967)</u>	<u>(4,935)</u>
Total income tax expense (benefit)	<u>\$ 6,190</u>	<u>\$ (23,465)</u>	<u>\$ (17,275)</u>

Note 5: FAIR VALUE MEASUREMENT - ACCOUNTING PRONOUNCEMENT

On January 1, 2009, the Company adopted FASB ASC 820, Fair Value Measurements and Disclosures, which defines fair value, establishes a framework for measuring fair value, and establishes a fair value hierarchy which prioritizes the inputs to valuation techniques. Fair value 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. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income, or cost approach, as specified by FASB ASC 820, are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

Level 1 - Quoted prices in an active market for identical assets or liabilities;

WESTFIELD INVESTMENT GROUP, INC.

Notes to Financial Statements

December 31, 2018

**Note 5: FAIR VALUE MEASUREMENT - ACCOUNTING PRONOUNCEMENT
(Continued)**

Level 2 - Observable inputs other than Level 1, quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, and model derived prices whose inputs are observable or whose significant value drivers are observable;

Level 3 - Assets and liabilities whose significant value drivers are unobservable.

The following table presents the Company's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of December 31, 2018:

Assets	<u>Fair Value</u>	<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>	<u>Level 3 Inputs</u>
Investments, at market value Mutual funds	\$ 346,450	\$ 346,450	\$ -	\$ -
Total	<u>\$ 346,450</u>	<u>\$ 346,450</u>	<u>\$ -</u>	<u>\$ -</u>

See Note 2 for the valuation of the investments, at market value.

Note 6: RELATED PARTY TRANSACTIONS

The Company has an agreement with an entity affiliated through common ownership whereby during the year ended December 31, 2018, the Company incurred \$5,995 for accounting services. The Company also shares an office space with this affiliate. For the year ended December 31, 2018, The Company received \$12,000 in rental income from this affiliate.

It is possible that the terms of certain of the related party transactions are not the same as those that would result for transactions among wholly unrelated parties.

Note 7: CONCENTRATIONS OF CREDIT RISK

The Company is engaged in various trading and brokerage activities in which counter-parties primarily include broker-dealers, banks, and other financial institutions. In the event counter-parties do not fulfill their obligations, the Company may be exposed to risk. The risk of default depends on the creditworthiness of the counter-party or issuer of the instrument. It is the Company's policy to review, as necessary, the credit standing of each counter-party.

WESTFIELD INVESTMENT GROUP, INC.

Notes to Financial Statements

December 31, 2018

Note 8: GUARANTEES

FASB ASC 460, Guarantees, requires the Company to disclose information about its obligations under certain guarantee arrangements. FASB ASC 460 defines guarantees as contracts and indemnification agreements that contingently require a guarantor to make payments to the guaranteed party based on changes in an underlying factor (such as an interest or foreign exchange rate, security or commodity price, an index or the occurrence or nonoccurrence of a specified event) related to an asset, liability or equity security of a guaranteed party. This guidance also defines guarantees as contracts that contingently require the guarantor to make payments to the guaranteed party based on another entity's failure to perform under an agreement as well as indirect guarantees of indebtedness of others.

The Company has issued no guarantees at December 31, 2018 or during the year then ended.

Note 9: SUBSEQUENT EVENTS

The Company has evaluated events subsequent to the statement of financial condition date for items requiring recording or disclosure in the financial statements. The evaluation was performed through the date the financial statements were available to be issued. Based upon this review, the Company has determined that there were no events which took place that would have a material impact on its financial statements.

Note 10: LEASE

The Company has a non-cancelable operating lease for office space that expires in October 31, 2022. The lease provides for yearly increases.

At December 31, 2018, the minimum annual payments are as follows:

Year Ending December 31,

2019	\$ 32,813
2020	33,798
2021	34,811
2022	<u>29,746</u>
	<u>\$ 131,168</u>

As of December 31, 2018 total rent expense was \$32,051.

WESTFIELD INVESTMENT GROUP, INC.

Notes to Financial Statements

December 31, 2018

Note 11: RECENTLY ISSUED ACCOUNTING STANDARDS

The Financial Accounting Standards Board (the "FASB") has established the Accounting Standards Codification ("Codification" or "ASC") as the authoritative source of generally accepted accounting principles ("GAAP") recognized by the FASB. The principles embodied in the Codification are to be applied by nongovernmental entities in the preparation of financial statements in accordance with GAAP in the United States. New accounting pronouncements are incorporated into the ASC through the issuance of Accounting Standards Updates ("ASUs")

For the year ending December 31, 2018, various ASUs issued by the FASB were either newly issued or had effective implementation dates that would require their provisions to be reflected in the financial statements for the year then ended. The Company has either evaluated or is currently evaluating the implications, if any, of each of these pronouncements and the possible impact they may have on the Company's financial statements. In most cases, management has determined that the pronouncement has either limited or no application to the Company and, in all cases, implementation would not have a material impact on the financial statements taken as a whole.

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842) ("ASU 2016-02"). ASU 2016-02 requires that, at lease inception, a lessee recognize in the statements of financial condition a right-of-use asset, representing the right to use the underlying asset for the lease term, and a lease liability representing the liability to make lease payments. The ASU also requires that for finance leases, a lessee recognize interest expense on the lease liability, separately from the amortization of the right-of-use asset in the statements of operations, while for operating leases, such amounts should be recognized as a combined expense in the statements of operations. In addition, ASU 2016-02 requires expanded disclosures about the nature and terms of lease agreements and is effective for annual reporting periods beginning after December 15, 2018, including interim periods within that reporting period. Early adoption is permitted. The Company is evaluating the effect of ASU 2016-02 on its statement of financial condition and on net capital.

In May 2014, the Financial Accounting Standards Board ("FASB") updated the accounting guidance related to revenue recognition. The updated accounting guidance provides a single, contract-based revenue recognition model to help improve financial reporting by providing clearer guidance on when an entity should recognize revenue and by reducing the number of standards to which an entity has to refer. The core principle of the new standard is that a company should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. ASC 606 had no material impact on the company's financial statements.

WESTFIELD INVESTMENT GROUP, INC.

Notes to Financial Statements

December 31, 2018

Note 12: NET CAPITAL REQUIREMENTS

The Company is subject to the Securities and Exchange Commission Uniform Net Capital Rule (SEC rule 15c3-1), which requires the maintenance of minimum net capital and requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 15 to 1. Rule 15c3-1 also provides that equity capital may not be withdrawn or cash dividends paid if the resulting net capital ratio would exceed 10 to 1. Net capital and aggregate indebtedness change day to day, but on December 31, 2018, the Company had net capital of \$320,543 which was \$295,543 in excess of its required net capital of \$25,000; and the Company's ratio of aggregate indebtedness (\$32,283) to net capital was 0.10 to 1, which is less than the 15 to 1 maximum allowed.

WESTFIELD INVESTMENT GROUP, INC.
Schedule I - Computation of Net Capital Requirements
For the Year Ended December 31, 2018

Computation of net capital

Common stock	\$ 60,000	
Retained earnings	501,716	
Treasury stock	<u>(162,500)</u>	
Total stockholder's equity		\$ 399,216
Less: Non-allowable assets		
Property and equipment, net	(1,205)	
Commissions receivable	(12,121)	
Deferred tax asset	(10,032)	
Other assets	<u>(3,347)</u>	
Total non-allowable assets		<u>(26,705)</u>
Net capital before haircuts		372,511
Less: Haircuts and undue concentration		
Haircut on mutual funds	(51,968)	
Total haircuts & undue concentration		<u>(51,968)</u>
Net Capital		320,543

Computation of net capital requirements

Minimum net capital requirements		
6 2/3 percent of net aggregate indebtedness	\$ 2,152	
Minimum dollar net capital required	<u>\$ 25,000</u>	
Net capital required (greater of above)		<u>(25,000)</u>
Excess net capital		<u>\$ 295,543</u>

Ratio of aggregate indebtedness to net capital 0.10 : 1

There was no material difference between net capital computation shown here and the net capital computation shown on the Company's unaudited Form X-17A-5 report dated December 31, 2018.
See Report of Independent Registered Public Accounting Firm

Westfield Investment Group, Inc.
Schedule II - Computation for Determination of the Reserve Requirements and Information
Relating to Possession or Control Requirements For Brokers and Dealers Pursuant to SEC
Rule 15c3-3
As of December 31, 2018

The Company is exempt from the provisions of Rule 15c3-3 under paragraph (k)(1) in that the Company carries no accounts, does not hold funds or securities for, or owe money or securities to customers. Accordingly, there are no items to report under the requirements of this Rule.

Westfield Investment Group, Inc.
Report on Exemption Provisions
Report Pursuant to Provisions of 17 C.F.R. § 15c3-3(k)
For the Year Ended December 31, 2018



ALVAREZ & ASSOCIATES, INC
CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Directors and Equity Owners of Westfield Investment Group, Inc.:

We have reviewed management's statements, included in the accompanying Assertions Regarding Exemption Provisions, in which (1) Westfield Investment Group, Inc. identified the following provisions of 17 C.F.R. § 15c3-3(k) under which Westfield Investment Group, Inc. claimed an exemption from 17 C.F.R. § 240.15c3-3: (k)(1) (the "exemption provisions") and (2) Westfield Investment Group, Inc. stated that Westfield Investment Group, Inc. met the identified exemption provisions throughout the year ended December 31, 2018, without exception. Westfield Investment Group, Inc.'s management is responsible for compliance with the exemption provisions and its statements.

Our review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and, accordingly, included inquiries and other required procedures to obtain evidence about Westfield Investment Group, Inc.'s compliance with the exemption provisions. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to management's statements referred to above for them to be fairly stated, in all material respects, based on the provisions set forth in paragraph (k)(1) of Rule 15c3-3 under the Securities Exchange Act of 1934.

Alvarez & Associates, Inc.

Northridge, California
February 12, 2019



Westfield Investment Group, Inc.

13181 Crossroads Parkway North, Suite 140
City of Industry, CA 91746

Telephone: (323) 284-2516
Facsimile: (323) 284-8570

Assertions Regarding Exemption Provisions

We, as members of management of Westfield Investment Group, Inc. ("the Company"), are responsible for compliance with the annual reporting requirements under Rule 17a-5 of the Securities Exchange Act of 1934. Those requirements compel a broker or dealer to file annual reports with the Securities Exchange Commission (SEC) and the broker or dealer's designated examining authority (DEA). One of the reports to be included in the annual filing is an exemption report prepared by an independent public accountant based upon a review of assertions provided by the broker or dealer. Pursuant to that requirement, the management of the Company hereby makes the following assertions:

Identified Exemption Provision:

The Company claims exemption from the custody and reserve provisions of Rule 15c3-3 by operating under the exemption provided by Rule 15c3-3, Paragraph (k)(1).

Statement Regarding Meeting Exemption Provision:

The Company met the identified exemption provision without exception for the year ended December 31, 2018.

(Insert Name of Company)

By: Ward T. Nishida
PRESIDENT

(Name and Title)