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UNITED FIRE & CASUALTY CO
Form 13F-HR
February 01, 2011

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 13F

FORM 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: December 31, 2010

Check here if Amendment []; Amendment Number: _____

This Amendment (Check only one): [] is a restatement.
[] adds new holdings entries.

Institutional Investment Manager:

Name: United Fire & Casualty Company
Address: 118 Second Avenue SE
Cedar Rapids IA 52401

Form 13F File Number: 28-6427

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this form.

Person Signing this Report on Behalf of the Reporting Manager:

Name: Kevin W. Helbing
Title: Controller
Phone: 319 286-2533

Signature, Place and Date of Signing:

/s/ Kevin W. Helbing Cedar Rapids, IA 2/1/2011

Kevin W. Helbing

Report Type (Check only one.):

- 13F HOLDINGS REPORT. (Check here if all holdings of this reporting manager are reported in this report.)
- 13F NOTICE. (Check here if no holdings reported are in this report, and all holdings are reported by other reporting manager(s).)
- 13F COMBINATION REPORT. (Check here if a portion of the holdings for this reporting manager are reported in this report and a portion are reported by other reporting manager(s).)

FORM 13F SUMMARY PAGE

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Report Summary:

Number of Other Included Managers: 0
 Form 13F Information Table Entry Total: 60
 Form 13F Information Table Value Total: \$146,475 (in thousands)

List of Other Included Managers: NONE

FORM 13F INFORMATION TABLE

NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x \$1000)	SHARES/ PRN AMT	SH/ PRN	PUT/ CALL	INVTMNT DSCRETN	OTHER MANAGERS
AT&T Inc	Common	00206R-10-2	2,942	100,160	SH		Sole	1
Abbott Laboratories	Common	002824-10-0	9,822	205,000	SH		Sole	2
AbitibiBowater, Inc	Common	003687-20-9	838	35,406	SH		Sole	
Agilysys Inc	Common	00847J-10-5	1,190	211,187	SH		Sole	2
Alliant Energy Corporation	Common	018802-10-8	4,495	122,200	SH		Sole	1
American Strategic	Common	030099-10-5	237	50,840	SH		Sole	
BCE Inc	Common	05534B-76-0	526	14,823	SH		Sole	
BRE Properties Inc	Common	05564E-10-6	783	18,000	SH		Sole	
Bank of America Corporation	Common	060505-10-4	1,869	140,000	SH		Sole	1
Bemis Company Inc	Common	081437-10-5	1,026	31,400	SH		Sole	
Boeing Company	Common	097023-10-5	4,895	75,000	SH		Sole	
CF Industrial Inc Holdings	Common	125269-10-0	412	3,046	SH		Sole	
CIT Group Inc	Common	125581-80-1	2,594	55,065	SH		Sole	
Cincinnati Financial Corp	Common	172062-10-1	10,150	320,276	SH		Sole	3
ConocoPhillips	Common	20825C-10-4	685	10,059	SH		Sole	
Cummins Inc	Common	231021-10-6	8,600	78,180	SH		Sole	
Dean Foods Company	Common	242370-10-4	71	8,000	SH		Sole	
Deere & Company	Common	244199-10-5	1,661	20,000	SH		Sole	
Del Monte Foods Co	Common	24522P-10-3	378	20,097	SH		Sole	
Dow Chemical Company	Common	260543-10-3	5,803	170,000	SH		Sole	1
Duke Energy Corporation	Common	26441C-10-5	2,639	148,192	SH		Sole	1
Emerson Electric Co	Common	291011-10-4	721	12,600	SH		Sole	
Exxon Mobil Corporation	Common	30231G-10-2	2,925	40,000	SH		Sole	
Federal-Mogul Corporation	Common	313549-40-4	794	38,457	SH		Sole	
Fidelity National Information	Common	31620M-10-6	267	9,758	SH		Sole	
Fidelity National Financial Inc	Common	31620R-10-5	303	22,201	SH		Sole	
Frontier Communications Corp	Common	35906A-10-8	130	13,439	SH		Sole	
Arthur J Gallagher & Co	Common	363576-10-9	300	10,321	SH		Sole	
General Electric Company	Common	369604-10-3	5,030	275,000	SH		Sole	2
GenOn Energy Inc	Common	37244E-10-7	305	80,347	SH		Sole	
H J Heinz Company	Common	423074-10-3	2,226	45,000	SH		Sole	
Honeywell International Inc	Common	438516-10-6	1,861	35,000	SH		Sole	
Hospira Inc	Common	441060-10-0	892	16,000	SH		Sole	
Intel Corporation	Common	458140-10-0	840	40,000	SH		Sole	
JPMorgan Chase & Co	Common	46625H-10-0	2,449	57,736	SH		Sole	
Johnson & Johnson	Common	478160-10-4	1,857	30,000	SH		Sole	
Medtronic Inc	Common	585055-10-6	927	25,000	SH		Sole	
Merck & Co Inc	Common	58933Y-10-5	208	5,767	SH		Sole	
Newell Rubbermaid Inc	Common	651229-10-6	832	45,766	SH		Sole	
Nicor Inc	Common	654086-10-7	1,997	40,000	SH		Sole	
Old Republic International Cor	Common	680223-10-4	3,472	254,690	SH		Sole	2
PepsiCo Inc	Common	713448-10-8	1,306	20,000	SH		Sole	

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Pfizer Inc	Common	717081-10-3	700	40,000	SH	Sole
Piper Jaffray Cos	Common	724078-10-0	291	8,329	SH	Sole
Procter & Gamble Company	Common	742718-10-9	4,888	76,000	SH	Sole
Progress Energy Inc	Common	743263-10-5	833	19,131	SH	Sole
QCR Holdings Inc	Common	74727A-10-4	594	83,181	SH	Sole

Royal Dutch Shell ADR	Common	780259-20-6	2,672	40,000	SH	Sole
Schlumberger Limited	Common	806857-10-8	2,505	30,000	SH	Sole
Spectra Energy Corporation	Common	847560-10-9	2,353	94,096	SH	Sole
Treehouse Foods Inc	Common	89469A-10-4	493	9,652	SH	Sole
U S Bancorp	Common	902973-30-4	19,358	717,784	SH	Sole
United Continental Holdings Inc	Common	910047-10-9	1	51	SH	Sole
Vectren Corporation	Common	92240G-10-1	676	26,658	SH	Sole
Verizon Communications Inc	Common	92343V-10-4	2,004	55,997	SH	Sole
Wells Fargo & Company	Common	949746-10-1	7,753	250,086	SH	Sole
Windstream Corporation	Common	97381W-10-4	180	12,942	SH	Sole
Wintrust Financial Corporation	Common	97650W-10-8	7,614	230,523	SH	Sole
Xcel Energy, Inc.	Common	98389B-10-0	2,119	90,000	SH	Sole
Montpelier Re Holdings Ltd	Common	G62185-10-6	183	9,189	SH	Sole

Report Summary	Data Records	60	146,475	0 other managers on whose beha
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