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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	
Repoi	rt for the Calendar Year or Quarter	Ended: December 31,	2010
Check	k here if Amendment []; Amendment N	Number:	
This	Amendment (Check only one): [] is [] add	a restatement. ds new holdings entri	es.
Insti	itutional Investment Manager:		
	: United Fire & Casualty Company ess: 118 Second Avenue SE Cedar Rapids IA 52401		
Form	13F File Number: 28-6427		
it is to su compl	institutional investment manager files signed hereby represent that the pubmit it, that all information contallete, and that it is understood that dules, lists, and tables, are considered.	person signing the re ained herein is true, all required items,	port is authorized correct and statements,
Perso	on Signing this Report on Behalf of	the Reporting Manage	er:
Title	: Kevin W. Helbing e: Controller e: 319 286-2533		
Signa	ature, Place and Date of Signing:		
/s/ H	Kevin W. Helbing	Cedar Rapids, IA	2/1/2011
	n W. Helbing		
Repoi	rt Type (Check only one.):		
[X]	13F HOLDINGS REPORT. (Check here is are reported in this report.)	f all holdings of thi	s reporting manager
[]	13F NOTICE. (Check here if no holdings are reported by other reported by other reported)	-	this report, and all
[]	13F COMBINATION REPORT. (Check here reporting manager are reported in tother reporting manager(s).)	-	-

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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)			INVSTMNT DSCRETN	OTHER MANAGERS	-
ATCT. To a	C	002065 10 2	2 042	100 160	CII	Cala		1
AT&T Inc Abbott Laboratories		00206R-10-2 002824-10-0	2,942 9,822	100,160 205,000		Sole Sole		7
AbitibiBowater, Inc		003687-20-9	838	35,406		Sole		_
Agilysys Inc		00847J-10-5	1,190			Sole		2
Alliant Energy Corporation		018802-10-8	4,495	122,200		Sole		1
American Strategic		030099-10-5	237	50,840		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		081437-10-5	1,026	31,400		Sole		
Boeing Company		097023-10-5	4,895	75 , 000		Sole		
CF Industral Inc Holdings		125269-10-0	412	3,046		Sole		
CIT Group Inc		125581-80-1	2,594	55,065		Sole		
Cincinnati Financial Corp		172062-10-1	10,150	320,276		Sole		J
ConocoPhillips		20825C-10-4 231021-10-6	685	10,059		Sole		
Cummins Inc Dean Foods Company		242370-10-4	8 , 600 71	78,180 8,000		Sole Sole		
Deere & Company		244199-10-5	1,661	20,000		Sole		
Del Monte Foods Co		24522P-10-3	378	20,000		Sole		
Dow Chemical Company		260543-10-3	5,803	170,000		Sole		1
Duke Energy Corporation		26441C-10-5	2,639	148,192		Sole		1
Emerson Electric Co		291011-10-4	721	12,600		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 NationalFinancial Inc	Common	31620R-10-5	303	22,201	SH	Sole		
Frontier Communications Corp		35906A-10-8	130	13,439		Sole		
Arthur J Gallagher & Co		363576-10-9	300	10,321		Sole		
General Electric Company		369604-10-3	5,030	275,000		Sole		2
GenOn Energy Inc		37244E-10-7	305	80,347		Sole		
H J Heinz Company		423074-10-3	2,226	45,000		Sole		
Honeywell International Inc		438516-10-6	1,861 892	35,000		Sole Sole		
Hospira Inc Intel Corporation		441060-10-0 458140-10-0	840	16,000 40,000		Sole		
JPMorgan Chase & Co		46625H-10-0	2,449	57,736		Sole		
Johnson & Johnson		478160-10-4	1,857	30,000		Sole		
Medtronic Inc		585055-10-6	927	25,000		Sole		
Merck & Co Inc		58933Y-10-5	208	5,767		Sole		
Newell Rubbermaid Inc		651229-10-6	832	45,766		Sole		
Nicor Inc		654086-10-7	1,997	40,000		Sole		
Old Republic International Cor	Common	680223-10-4	3 , 472	254,690		Sole		2
PepsiCo Inc		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		
	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		7
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		2
Windstream Corporation	Common	97381W-	-10-4	180	12,942	SH	Sole		
Wintrust Financial Corporation							Sole		2
-					90,000	SH	Sole		
Montpelier Re Holdings Ltd				•	9,189		Sole		
Report Summary	Data Re	ecords	60	146,475	0	other	managers on	whose	beha