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UNITED FIRE & CASUALTY CO  
Form 13F-HR  
May 11, 2011

UNITED STATES

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SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 13F

FORM 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: March 31, 2011

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 5/11/2011  
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Kevin W. Helbing

Report Type (Check only one.):

- [X] 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: 100

Form 13F Information Table Value Total: \$ 161,598 (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	INVSTMNT DISCRETN
AT&T Inc	Common	00206R-10-2	3,112	101,660	SH		Sole
Abbott Laboratories	Common	002824-10-0	11,036	225,000	SH		Sole
Agilysys Inc	Common	00847J-10-5	1,212	211,187	SH		Sole
Alliant Energy Corporation	Common	018802-10-8	4,757	122,200	SH		Sole
Altera Corp	Common	021441-10-0	220	5,000	SH		Sole
American Strategic Inc	Common	030099-10-5	230	50,840	SH		Sole
Amerisourcebergen Corp	Common	03073E-10-5	237	6,000	SH		Sole
BCE Inc	Common	05534B-76-0	539	14,823	SH		Sole
BRE Properties Inc	Common	05564E-10-6	849	18,000	SH		Sole
Bank of America Corporation	Common	060505-10-4	1,866	140,000	SH		Sole
Becton Dickinson and Co	Common	075887-10-9	159	2,000	SH		Sole
Bed Bath & Beyond Inc	Common	075896-10-0	290	6,000	SH		Sole
Bemis Company Inc	Common	081437-10-5	1,030	31,400	SH		Sole
Boeing Company	Common	097023-10-5	5,545	75,000	SH		Sole
CF Industrial Inc Holdings	Common	125269-10-0	417	3,046	SH		Sole
CIT Group Inc	Common	125581-80-1	2,343	55,065	SH		Sole
Campbell Soup Co	Common	134429-10-9	331	10,000	SH		Sole
Cincinnati Financial Corp	Common	172062-10-1	10,502	320,276	SH		Sole
Coca-Cola Co/The	Common	191216-10-0	265	4,000	SH		Sole
Colgate-Palmolive Co	Common	194162-10-3	323	4,000	SH		Sole
ConocoPhillips	Common	20825C-10-4	803	10,059	SH		Sole
Consolidated Edison Inc	Common	209115-10-4	76	1,500	SH		Sole
Cummins Inc	Common	231021-10-6	8,439	76,980	SH		Sole
Danaher Corp	Common	235851-10-2	208	4,000	SH		Sole
Dean Foods Company	Common	242370-10-4	80	8,000	SH		Sole
Deere & Company	Common	244199-10-5	1,938	20,000	SH		Sole
Dollar Tree Inc	Common	256746-10-8	167	3,000	SH		Sole
Dow Chemical Company	Common	260543-10-3	6,418	170,000	SH		Sole
Duke Energy Corporation	Common	26441C-10-5	2,690	148,192	SH		Sole
Emerson Electric Co	Common	291011-10-4	736	12,600	SH		Sole
Express Scripts Inc	Common	302182-10-0	222	4,000	SH		Sole
Exxon Mobil Corporation	Common	30231G-10-2	3,365	40,000	SH		Sole
Factset Research Systems Inc	Common	303075-10-5	314	3,000	SH		Sole
Federal-Mogul Corporation	Common	313549-40-4	958	38,457	SH		Sole
Fidelity National Information	Common	31620M-10-6	319	9,758	SH		Sole
Fidelity NationalFinancial Inc	Common	31620R-10-5	314	22,201	SH		Sole
Frontier Communications Corp	Common	35906A-10-8	110	13,439	SH		Sole
Arthur J Gallagher & Co	Common	363576-10-9	314	10,321	SH		Sole
General Dynamics Corp	Common	369550-10-8	383	5,000	SH		Sole
General Electric Company	Common	369604-10-3	5,514	275,000	SH		Sole
GenOn Energy Inc	Common	37244E-10-7	306	80,347	SH		Sole

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Gildan Activewear Inc	Common	375916-10-3	49	1,500	SH	Sole
H J Heinz Company	Common	423074-10-3	2,197	45,000	SH	Sole
Honeywell International Inc	Common	438516-10-6	2,269	38,000	SH	Sole
Hospira Inc	Common	441060-10-0	883	16,000	SH	Sole
ITT Corp	Common	450911-10-2	150	2,500	SH	Sole
Intel Corporation	Common	458140-10-0	1,211	60,000	SH	Sole
Intl Business Machines Corp	Common	459200-10-1	489	3,000	SH	Sole
JPMorgan Chase & Co	Common	46625H-10-0	2,662	57,736	SH	Sole
Jacobs Engineering Group Inc	Common	469814-10-7	51	1,000	SH	Sole
Johnson & Johnson	Common	478160-10-4	2,252	38,000	SH	Sole
Jos A Bank Clothiers Inc	Common	480838-10-1	76	1,500	SH	Sole
Linear Technology Corp	Common	535678-10-6	135	4,000	SH	Sole
Lowe's Cos Inc	Common	548661-10-7	449	17,000	SH	Sole
Mccormick & Co-Non Vtg Shrs	Common	579780-20-6	96	2,000	SH	Sole
McDonalds Corp	Common	580135-10-1	380	5,000	SH	Sole
Medtronic Inc	Common	585055-10-6	984	25,000	SH	Sole
Merck & Co Inc	Common	58933Y-10-5	190	5,767	SH	Sole
Metlife Inc	Common	59156R-10-8	81	1,800	SH	Sole
National Presto Inds Inc	Common	637215-10-4	113	1,000	SH	Sole
Newell Rubbermaid Inc	Common	651229-10-6	876	45,766	SH	Sole
Nicor Inc	Common	654086-10-7	2,148	40,000	SH	Sole
Nike Inc -Cl B	Common	654106-10-3	227	3,000	SH	Sole
Novellus Systems Inc	Common	670008-10-1	186	5,000	SH	Sole
Old Republic International Cor	Common	680223-10-4	3,232	254,690	SH	Sole
Omnicom Group	Common	681919-10-6	147	3,000	SH	Sole
Oracle Corp	Common	68389X-10-5	234	7,000	SH	Sole
PepsiCo Inc	Common	713448-10-8	1,481	23,000	SH	Sole
Pfizer Inc	Common	717081-10-3	812	40,000	SH	Sole
Piper Jaffray Cos	Common	724078-10-0	345	8,329	SH	Sole
Plains All Amer Pipeline Lp	Common	726503-10-5	191	3,000	SH	Sole
Procter & Gamble Company	Common	742718-10-9	4,682	76,000	SH	Sole
Progress Energy Inc	Common	743263-10-5	883	19,131	SH	Sole
Progress Energy Inc CVO	Common	743263-AA-3	-	15,000	SH	Sole
QCR Holdings Inc	Common	74727A-10-4	699	83,181	SH	Sole
Roomstore Inc	Common	77638R-10-8	4	6,549	SH	Sole
Royal Dutch Shell ADR	Common	780259-20-6	2,914	40,000	SH	Sole
Schlumberger Limited	Common	806857-10-8	2,798	30,000	SH	Sole
JM Smucker Co/The	Common	832696-40-5	286	4,000	SH	Sole
Spectra Energy Corporation	Common	847560-10-9	2,558	94,096	SH	Sole
Stryker Corp	Common	863667-10-1	365	6,000	SH	Sole
Teva Pharmaceutical Industries Ltd	Common	881624-20-9	90	1,802	SH	Sole
Texas Instruments Inc	Common	882508-10-4	173	5,000	SH	Sole
Tractor Supply Company	Common	892356-10-6	239	4,000	SH	Sole
Treehouse Foods Inc	Common	89469A-10-4	549	9,652	SH	Sole
U S Bancorp	Common	902973-30-4	18,633	704,984	SH	Sole
Union Pacific Corp	Common	907818-10-8	246	2,500	SH	Sole
United Continental Holdings Inc	Common	910047-10-9	1	51	SH	Sole
VF Corp	Common	918204-10-8	296	3,000	SH	Sole
Varian Medical Systems Inc	Common	92220P-10-5	68	1,000	SH	Sole
Vectren Corporation	Common	92240G-10-1	725	26,658	SH	Sole
Verizon Communications Inc	Common	92343V-10-4	2,158	55,997	SH	Sole
Wal-Mart Stores Inc	Common	931142-10-3	182	3,500	SH	Sole
Walgreen Co	Common	931422-10-9	401	10,000	SH	Sole
Waste Management Inc	Common	94106L-10-9	75	2,000	SH	Sole
Wells Fargo & Company	Common	949746-10-1	8,089	255,086	SH	Sole
Windstream Corporation	Common	97381W-10-4	167	12,942	SH	Sole

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Wintrust Financial Corporation	Common	97650W-10-8	8,472	230,523	SH	Sole
Xcel Energy, Inc.	Common	98389B-10-0	2,150	90,000	SH	Sole
Montpelier Re Holdings Ltd	Common	G62185-10-6	162	9,189	SH	Sole
Report Summary	Data Records	100	161,598			0 other managers